



City of New York

OFFICE OF THE COMPTROLLER

Scott M. Stringer
COMPTROLLER



AUDIT BUREAU

Marjorie Landa

Deputy Comptroller for Audit

Report to the Mayor and City Council
on City Comptroller Audit Operations
Fiscal Year 2020

March 1, 2021

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Scott M. Stringer
Comptroller

Deputy Comptroller for Audit
Marjorie Landa

Chief of Staff
Keith Schwam

Assistant Comptroller, Management Audit
Edward Carey, Jr.

Assistant Comptroller, Financial Audits and Special Reports
Faige Hornung

Special Projects Team

Shakawat Ali
Iris Hinds
Alissa Rivin
Josefina Soto

Report Editors

Kristen Ellis
Jennifer Landers



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
SCOTT M. STRINGER

March 1, 2021

The Honorable Bill de Blasio, Mayor
City of New York
City Hall
New York, NY 10007

The Honorable Corey Johnson, Speaker
New York City Council
250 Broadway, Suite 1850
New York, NY 10007

New York City Council
City Hall
New York, NY 10007

Dear Mayor de Blasio, Speaker Johnson, and Members of the City Council:

Attached please find the annual report on the operations of the Audit Bureau of the New York City Comptroller's Office for Fiscal Year 2020. In this fiscal year, which ended at the height of the COVID-19 pandemic, the Audit Bureau issued 48 audits, investigations, and special reports focused on financial issues and on the effectiveness and service quality of City programs. These reports identified approximately \$31.9 million in actual and potential revenue and savings. Reviews of claims filed against the City identified another \$508,629 in potential cost avoidance.

As the pandemic took hold in March 2020, it overshadowed every aspect of City government. However, City agencies continued to operate and provide services to the citizens of New York City in the face of unprecedented challenges. To that end, the Audit Bureau continued pursuing its mission of promoting efficient City government, quality services, and integrity in operations by employing new technologies, remote auditing techniques, and adjusting staffing to cover audits as the virus hit Audit Bureau personnel and their families. While during the COVID-19 peak, completion of ongoing audits was delayed, the work of the Audit Bureau continued in accordance with the standards and quality required of the Comptroller's Office.

Under the City Charter, the Comptroller's Office must audit some aspect of every City agency at least once every four years in accordance with generally accepted government auditing standards (GAGAS) promulgated by the Comptroller General of the United States. Section 93(f) of the City Charter states that no later than March 1st of each year the Comptroller must provide an annual report to the Mayor and City Council on all major audit activities of City agencies conducted in the previous fiscal year.

Applicable auditing standards also require that government auditing entities undergo an external peer review every three years. During Fiscal Year 2020, the Audit Bureau underwent such a review by a team of qualified independent audit professionals, and their review was completed in November 2019. That review found that the Comptroller's Office complied with GAGAS and gave the Audit Bureau the highest of three possible ratings. In addition, the peer review identified eight specific areas of the Audit Bureau's performance for which it was commended, including a commendation for the IT group, which the peer reviewers noted "effectively addresses IT risks related to the areas selected for audit." In addition, the Quality Assurance unit's high quality of work was specifically recognized as part of all eight commendations.

The audits issued in Fiscal Year 2020 covered a wide range of subjects, including revenue and cost savings, asset management, internal controls, service delivery, program performance, and information technology. The most significant findings are highlighted below.

Revenue and Cost Savings

The following audits generated actual and potential revenue and savings:

- An audit of the New York City Housing Authority (NYCHA) was conducted to determine whether NYCHA was adequately performing the preventive maintenance and repairs required under its roof warranties. NYCHA generally contracts with roofing contractors to install roofing systems with manufacturers' 20-year warranties, and, in order to be covered by these warranties, NYCHA is responsible for implementing a maintenance program that entails regular, documented inspection and upkeep of the roofs. The audit found that NYCHA's performance of the preventive maintenance and repairs was inadequate. Specifically, NYCHA lacked a systematic program of proper roof inspections and scheduled preventive maintenance. Instead, NYCHA focused on corrective maintenance, addressing repair needs as they were brought to its attention, often as a result of leaks. The lack of proper roof maintenance can lead to building damage, higher repair costs, and increased risk to residents' health and safety. In addition, the audit found significant to moderate deficiencies on 54 percent of the 35 sampled roofs, indicating that the maintenance and repairs required by the warranties were not always performed or were not performed properly. Furthermore, the audit identified at least \$24.6 million in roof-investment at risk as a result of inadequate preventive maintenance and repairs, and found that 8 roofs had been replaced 10 years prematurely, which cost NYCHA \$367,000 in loss of initial investment and \$3.7 million in unplanned expenditures. The audit is summarized at page 43.
- An audit was conducted to determine whether the USTA National Tennis Center, Inc. (NTC) was in compliance with its lease (the Lease) with the Department of Parks and Recreation (Parks) to construct, renovate, maintain, manage, and operate the USTA Billie Jean King National Tennis Center (the Tennis Center) at Flushing Meadows-Corona Park in Queens. Specifically, the audit determined whether NTC accurately reported its Gross Revenues, properly calculated the Percentage Rent due, paid all rents on time, and complied with major non-revenue Lease terms.

The audit found that, although NTC made timely payments of its rents, maintained the required insurance coverage for itself, and paid its water and sewer charges, it underreported at least \$31 million in Gross Revenues generated through the Tennis Center for Calendar Years 2014 through 2017 – resulting in at least \$311,202 in additional Percentage Rent owed to the City for that time period. As a result of this audit, NTC has already remitted \$143,297 to the City, leaving \$167,905 still to be collected. In addition, the audit also found that USTA’s certified financial statements reported more than \$8.2 million more in US Open revenue and Tennis Center program revenue than the Gross Revenues NTC reported to the City during Calendar Years 2015, 2016, and 2017, resulting in an additional \$82,310 in Percentage Rent that NTC could potentially owe the City. Moreover, the audit found that NTC did not consistently submit annual certified financial statements to the City, nor did it ensure that sponsors, broadcasters, and vendors maintained the insurance coverage required by their agreements with USTA. Further, since USTA/NTC limits the City’s access and ability to review financial information, including vendor contracts that were deemed relevant to the Tennis Center’s operations, Parks is unable to effectively monitor and enforce NTC’s compliance with its Lease, and the Comptroller’s Office was limited in its ability to carry out its City Charter mandated function to independently audit NTC’s compliance with the Lease. The audit is summarized at page 86.

- The New York City Department of Finance (DOF) was audited to determine whether it properly collected the Real Property Transfer Tax (RPTT) on properties that had been sold, as well as calculated and remitted the portion allocable to the MTA from the RPTT collected. The audit also sought to determine whether DOF billed and collected the Real Estate Tax (RET) on properties that were no longer eligible for a not-for-profit exemption. The audit found that DOF’s examination process for RPTT returns is limited, and, as a result, it cannot be reasonably assured that the returns are complete or sufficient, that taxpayers are providing all required documentation with their RPTT returns, and that while the City collected more than \$3.2 billion during the 2016-2017 fiscal year period, the City may not be collecting the full amount of RPTT due and owed. Further, the audit found that DOF’s policies and procedures related to the submission and review of RPTT returns were inconsistent and incomplete. Additionally, the audit found that, based on the RPTT reported as due and paid, DOF did properly calculate the portion allocable to the MTA. With regard to the RET, the audit found weaknesses in DOF’s billing and collection of that tax in situations where a change in property use or ownership should have resulted in the revocation of an exemption, such as when a property is transferred from an exempt to a non-exempt party. As a result, these weaknesses increase the risk of inadequate collection and potential loss of City revenue and funds due to the MTA. The audit made seven recommendations, including that DOF should retroactively bill and collect from the owners the \$2,096,701 under billed RET. The audit is summarized at page 33.

Asset Management and Internal Controls

The following audits, investigation, and special report each identified significant deficiencies in asset management and internal controls:

- In 2012, the New York City Transit Authority (NYCT) entered into a \$599 million contract (the Contract) with Bombardier Transit Corporation (Bombardier) for the design, production, and delivery of 300 R179 subway cars as part of the effort to modernize the City's aging subway system. Pursuant to the Contract, delivery of prototype subway cars was set to begin January 12, 2015, and all 300 cars were to be delivered by January 30, 2017. The Comptroller's Office conducted an audit to examine whether NYCT adequately managed the Contract with Bombardier to ensure that Bombardier provided deliverables within prescribed milestones and the approved schedule and whether it complied with other provisions of the Contract. The audit found that Bombardier failed to provide deliverables that met Contract specifications within scheduled milestone dates due to poor project management, which led to performance issues and cascading delays. By the time the audit was issued, the contract was more than 35 months behind schedule. In addition, Bombardier failed to adequately oversee one subcontractor's operations, which resulted in shipments of defective truck frame castings that further delayed production, and failed numerous mandated systems qualification tests, which led to even more delays. As a result of these delays, as of September 2019 NYCT had assessed approximately \$36 million in liquidated damages. Pursuant to a 2017 settlement agreement and mutual release entered into between NYCT and Bombardier, a total of \$1.27 million in liquidated damages were withheld; a new delivery schedule was established for the 300 cars required by the Contract; and Bombardier was required to provide 16 additional cars in lieu of the \$28.7 million in assessed liquidated damages that had previously been assessed. As of the end of January 2019, Bombardier had again failed to meet the new delivery deadline having delivered only 162 of the required 316 cars, and, as of December 2019, NYCT reported that only 298 subway cars had been delivered. Consequently, completion of the Contract was substantially delayed from the outset and ultimately resulted in a three-year delay. Additionally, the audit found that, despite Bombardier's early and repeated failures, NYCT's senior management did not take actions that effectively enforced the Contract. The audit is summarized at page 74.
- The Comptroller's Office conducted a multi-agency investigation of the City's procedures under Local Law 1 (LL1) for addressing lead poisoning hazards affecting children, primarily those residing in privately owned, multi-family buildings. The investigation revealed a clear failure by the City to leverage its own data related to lead exposure and utilize that data to precisely and methodically inspect buildings and areas most likely to pose a threat to children. In particular, the investigation found that the Department of Health and Mental Hygiene (DOHMH) had received blood-lead test results for thousands of children that should have served as a clear warning sign that they were being exposed to lead paint hazards, sufficient to warrant action on the part of the New York City Department of Housing Preservation and Development (HPD), yet at no time during the period examined did DOHMH share that information with HPD. Absent a City policy to use that data to target HPD's lead-enforcement efforts, more than 9,000 buildings under HPD jurisdiction, housing 11,972 children diagnosed with lead exposure, were not inspected by HPD lead inspectors. The investigation also revealed that HPD did not enforce landlord

compliance with two key LL1 provisions designed to proactively prevent exposure to lead: HPD issued zero violations to building owners for failure to comply with turnover requirements, and zero violations for their failure to perform annual inspections. The investigation also noted that only \$9 million of the \$25 million necessary to implement the City's LeadFreeNYC: A Roadmap to Eliminating Childhood Lead Exposure is included in the Fiscal Year 2020 budget for Fiscal Years 2020 to 2023. The investigation is summarized at page 53.

- A special report was issued to present the findings related to the New York City Board of Elections' (BOE's) compliance with applicable laws, rules, regulations, policies, and procedures for Election Day operations. The review found that BOE generally did not comply with federal and New York State Election Law and its own procedures for Election Day operations. Among other things, BOE failed to document receipt of poll site election materials, including scanned ballots and affidavit ballots, from 79.3 percent of the poll sites it operated for the 2019 General Election. The report's findings also identified 94 instances where bipartisan staff did not review Election Night Police/Peace Officer Delivery Receipts for accuracy and sign to verify delivery. Additionally, there were deficiencies in BOE's poll site staffing. Specifically, BOE did not fill poll worker positions or replace poll workers who did not report to work; did not appropriately assign interpreters to poll sites to provide bilingual assistance to minority groups; did not equally distribute poll workers between the major political parties; and did not provide documentation to show that poll workers received required training. Furthermore, BOE staff did not always accurately report poll site supply and accessibility issues on checklists; BOE poll workers did not follow voting procedures and interacted inappropriately; and BOE poll sites were not properly equipped, accessible, suitable, and safe. The report is summarized at page 25.
- An audit was conducted to determine whether the New York City Department of Environmental Protection (DEP) is maintaining the rain gardens constructed under the NYC Green Infrastructure Program to ensure that they function properly and retain their appearance. Rain gardens need regular maintenance to ensure that they effectively capture storm water runoff, which helps to reduce the amount of pollution that enters the City's waterbodies. The audit found multiple weaknesses in DEP's maintenance of its rain gardens. Of the 102 sampled DEP rain gardens auditors inspected in Brooklyn, Queens, and the Bronx, which cost the City more than \$4 million to construct, the majority were not sufficiently maintained to ensure their proper functioning and appearance. Further, the audit found that 66 percent of the sampled rain gardens were affected by two or more conditions that can impair functionality, and that 52 percent exhibited two or more unsightly conditions, which could signal that the sites are under-maintained. Additionally, the audit found damaged or sinking tree guard rails and curbs bordering several rain gardens, potentially diminishing rain garden protection and pedestrian safety. The audit also found that DEP's Bureau of Water and Sewer Operations' (BWSO's) maintenance logs for many sampled rain gardens were incomplete, inaccurate, and ineffective as a management tool for monitoring their condition and maintenance needs and assessing the adequacy, efficiency, and effectiveness of DEP's maintenance staffing and operations. The audit is summarized at page 30.

- Another audit of DEP was conducted to determine whether fire hydrant inspections and repairs are done in a timely and effective manner. The fire hydrant inspection process involves both semi-annual inspections of all City hydrants by the New York City Fire Department (FDNY) as well as DEP inspections made in response to Customer Service Requests (CSRs) mainly through the City’s 311 Customer Service Center that are received by DEP’s BWSO. According to DEP, during Fiscal Year 2019, BWSO received 18,335 unique CSRs and initiated 27,641 unique hydrant-repair work orders based on FDNY and DEP inspections. The audit found that, although DEP adequately handled its fire hydrant inspection and repair responsibilities in Fiscal Year 2019, it lacked timeliness standards for “non-priority” hydrant repairs; did not consistently meet the timeliness standards that were in place for CSR inspections and priority hydrant repairs; and relied entirely on the FDNY to identify priority hydrants even in instances where only DEP would have been in the position to know that a hydrant met the priority criteria. The audit also found that DEP needs to improve its communications with the FDNY to help FDNY more clearly identify the problems, priority, and locations of the fire hydrants that FDNY determines need repair; institute a policy of documented supervisory verification of hydrant inspections and repairs to provide greater assurance that the work its crews perform is completed appropriately and as reported; enhance its Infor Public Sector (IPS) computer system data entry controls to improve the reliability of its data; and improve its supporting evidence for the percentage of hydrants it deems inoperative, a performance indicator DEP reports in the Mayor’s Management Report. The audit is summarized at page 28.

Service Delivery and Program Performance

The following audits identified significant service-delivery and program-performance issues:

- An audit of the Department for the Aging (DFTA) was conducted to determine whether it was in compliance with Local Law 9 of 2015, which requires all Social Adult Day Care Centers (SADCs) operating in the City to register with DFTA and grants DFTA the authority to designate SADC Ombudspersons; and with Local Law 9 of 2018, which requires DFTA to create an online searchable database of the SADCs operating in the City that allows individuals to submit comments or complaints electronically to DFTA’s SADC Ombuds Office. The audit also examined whether DFTA adequately monitored the Social Adult Day Services programs (SADSs) with which it contracts to ensure that they operate in accordance with applicable requirements and policies. The audit found that, although DFTA complied with certain aspects of Local Law 9 of 2015 and Local Law 9 of 2018, it did not timely adopt rules establishing civil penalties for violations of applicable laws and regulations by SADCs operating in the City, nor did it conduct any investigations into complaints it received against SADCs. The audit also found that DFTA’s website did not include SADC related information required by Local Law 9 of 2018. Additionally, the audit found that DFTA did not consistently track complaint referrals to State oversight agencies

and that referrals to these agencies were not performed in a timely manner. Furthermore, the audit found that DFTA's hardcopy files did not contain adequate evidence of complaint processing. Lastly, the audit found insufficient evidence of required self-monitoring conducted by SADSs, and that SADSs did not submit corrective action plans to DFTA in a timely manner. The audit is summarized at page 5.

- Another audit of NYCHA was conducted to determine whether its management had adequate controls to provide heat to residents and to address and resolve heating issues. The audit found that NYCHA did not have the ability to readily track the status and resolution of repairs required to respond to heating complaints that are not the result of building-wide or similarly broad outages, and therefore management could not readily identify the number of unresolved heat-related complaints open at any one time, nor could it readily determine the length of time it took to ultimately resolve those complaints. Absent such information, NYCHA's ability to identify problems that delay repairs is undermined, and, as a result, NYCHA is significantly hindered in its ability to determine how to most effectively allocate resources, make operational changes, and enhance training and oversight in order to address problems. Additionally, the audit found that NYCHA did not have adequate procedures for independently verifying the accuracy of repair information that staff records in its work order and status tracking system, which thereby compromised the reliability of the reported data. Further, the audit found that NYCHA did not maintain complete inventory listings of its boilers or adequate records of mandated boiler inspections in a manner that enabled the agency to track the status of those inspections and ensure that all required inspections were completed. Moreover, during the audit period, NYCHA did not maintain adequate records that deficiencies identified in these inspections had been addressed. The audit is summarized at page 40.
- The Department of Youth and Community Development (DYCD) was audited to determine whether it had adequate controls over its monitoring of contracted crisis shelter service providers to ensure compliance with key provisions of their contracts and with applicable laws and regulations. DYCD monitors service providers' contracts by requiring its Runaway and Homeless Youth Unit to conduct monthly site visits to crisis shelter facilities to assist service providers with technical support and to help ensure that the programs provide a safe and supportive environment, that contractual agreements are adhered to, and that the programs comply with New York State Office of Children and Family Services and DYCD regulations. The audit found that DYCD did not have adequate controls over the agency's monitoring of the contracted crisis shelters. Specifically, the audit found that there were inadequate supervisory reviews of the program managers' site visit reports, and that in response to the audit's request for documentation, more than one third of the provided records had been altered and reapproved after the auditors' request for documentation but before DYCD provided it. There was also no evidence that DYCD appropriately informed the crisis shelters of its site visit results, and no detailed documentation identifying the specific personnel and youth files reviewed during the visits. Consequently, the extent to which the program managers informed the service providers of the deficiencies found during the site visits or the

corrective actions that may have been required could not be determined. Moreover, the crisis shelters' personnel files showed that in some instances the required Statewide Central Registry of Child Abuse and Maltreatment clearances and criminal background checks were not completed until after the employees' start dates. The audit is summarized at page 81.

- An audit was conducted to determine whether the Human Resources Administration (HRA) had adequate oversight over its Homebase Homelessness Prevention (Homebase) Program, a neighborhood-based homelessness prevention network with 26 locations across the City's five boroughs. In January 2017, the administration of Homebase was transferred from the Department of Homeless Services to HRA, and in October 2017, HRA began to enter into new Homebase contracts with service providers. The audit concluded that HRA did not have adequate oversight over the Homebase Program in that it did not consistently conduct reviews of providers' case files; did not perform timely fiscal reviews of providers; and did not ensure timely submission of audited financial statements by providers. In addition, the Department of Social Services (DSS)—as the agency responsible for overseeing HRA—did not consistently follow its procedures for the issuance and recoupment of advance payments made to providers. As a result, as of March 6, 2019, DSS had failed to recoup \$2,271,797 in advance payments for contracts that were closed out in October 2017. The audit also found inaccuracies and inconsistencies in HRA's Homebase reporting, which impede HRA's ability to determine clients' eligibility and the length and types of services they should be provided. The audit also noted that HRA does not track clients who return to the Homebase program for assistance, a potentially useful tool for measuring the effectiveness of Homebase services. The audit is summarized at page 48.
- An analysis of the funding of the City's Long Term Care Ombudsman Program (LTCOP)—a national, federal volunteer program intended to support and protect residents in long-term care facilities who are unable to advocate for themselves—was conducted to determine whether the program was receiving adequate funding to achieve its mission. LTCOP establishes networks of ombudsmen who investigate and resolve complaints made by and on behalf of residents; promotes the development of resident and family councils; informs government agencies, providers, and the public about issues and concerns impacting residents; and monitors the development and implementation of federal, state, and local long-term care laws and policies. The analysis found that the underfunding of the City's LTCOP caused it to be severely understaffed, with only one ombudsman for every 8,650 nursing home residents; only 6 full-time paid ombudsmen assigned to visit the City's more than 50,000 long-term care residents in 244 long-term care facilities; and no assigned ombudsman for more than 20,000 residents in 80 long-term care facilities. The underfunding also prevented the recruitment and training of volunteers. Despite the fact that the City has one-third of the State's long-term care residents, the City's LTCOP has received less than one-seventh of the State's funding and no funding from the City. The report is summarized at page 90.

Information Technology

All City agencies rely on information technology to help perform and maintain mission-critical operations. Over the past decade, as the City has spent a significant amount of taxpayer dollars on information technology, we have continued to audit system-development projects, access controls, and protection of personal data. We have also in the past several years increased the depth of our audits of technology system security. In the interest of maintaining the City's cybersecurity, not all of these audit reports are publicly available. A brief description of one of these audits follows:

- An audit of the New York City Department of Design and Construction (DDC) was conducted to determine whether it has adequate security and access controls in place. The audit found that, although DDC had established policies, procedures, and guidelines for security and access controls, weaknesses existed. Specifically, the audit found that DDC used obsolete software, had outdated production servers, and had a data center constructed over 20 years ago that was in an "end-of-life" mode. In addition, DDC did not conduct an IT risk assessment to identify security weaknesses and potential threats, nor did it promptly remediate vulnerabilities identified in NYC DDC Vulnerability Remediation Reports as needed to mitigate the potential security risks. The audit also found that DDC did not consistently disable inactive user accounts or maintain accurate user profile information. Furthermore, DDC failed to comply with the New York City Department of Information Technology and Telecommunications' Password Policy for one of its critical applications. The audit is summarized at page 18.

As the City's Chief Fiscal Officer, it is my duty to do everything in my power to maintain the City's fiscal health. The Audit Bureau uses its power of audit to find waste, mismanagement, and inefficiency in City government, as well as to root out fraud and abuse, while championing improvements that can achieve more efficient, effective City operations and services. The Bureau examines every corner of City government to improve services and save tax dollars wherever possible, and it makes hundreds of recommendations to improve City programs that can have a positive impact on service delivery if implemented. The audits, investigations, and special reports summarized in this annual report have helped us meet our responsibility to ensure that government resources are not wasted, but put to work to improve the lives of all New Yorkers.

While agency managers are responsible for resolving and implementing recommendations promptly and effectively, the Audit Bureau routinely follows up with agencies and obtains reports from each on what actions have been taken and whether intended results have been realized. A review of the implementation of the 367 recommendations made in this year's audit reports found that 32 City agencies and other related entities reported implementing or being in the process of implementing 272 recommendations (74.1 percent), partially implementing 13 recommendations (3.5 percent), and were nonresponsive to 22 recommendations (6.0 percent). Agencies reported agreeing with another 25 recommendations (6.8 percent) but not yet implementing them due to COVID-19. Agencies only disagreed with and/or are not implementing 35 recommendations (9.5 percent). Except for the delay in implementation of some recommendations

Mayor de Blasio, Speaker Johnson, and Members of the City Council

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due to COVID-19, this is the highest level of compliance by audited entities in 11 years, indicating that the City is greatly benefiting from our audit efforts.

The Comptroller's Office welcomes your interest in ensuring that all recommendations made by the Audit Bureau are considered by City agencies. The true benefits of audit work are found in the effective implementation of these recommendations. Timely and thoughtful corrective action taken by management is essential to improving the effectiveness and efficiency of government operations. To that end, we have provided supplementary information on the status of all our recommendations by both audit report and by agency.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott M. Stringer". The signature is fluid and cursive, with the first name "Scott" and last name "Stringer" clearly distinguishable.

Scott M. Stringer

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SUMMARY OF AUDIT RESULTS

Actual and potential savings, revenues, and cost avoidance identified in Fiscal Year 2020 totaled \$32.4 million. These are estimates of what could be achieved if all the audit and special report recommendations were implemented. Of this \$32.4 million:

- Actual savings and revenues identified in Fiscal Year 2020 totaled \$143,297;
- \$31,743,668 represents potential cost savings or revenues from a variety of management and financial audit findings; and
- \$508,629 represents potential cost avoidance resulting from analyses of claims filed against the City.

The Comptroller's Audit Bureau issued 48 audits and special reports in Fiscal Year 2020. Reviews of welfare-fund payments were also performed. The audits were performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) as required by the New York City Charter.

Many of the audit recommendations have been implemented either in whole or in part. Information on implementation status of the recommendations (as described in the "Audit Follow-up" section of each audit summary) was provided by the auditees in response to our follow-up inquiries.

This report is divided into two sections. One section covers audits and special reports of City agencies and public authorities. The second section covers audits and special reports of private entities that received funding from or generated revenue for the City.

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**ECONOMIC IMPACT OF AUDITS OF GOVERNMENT AND
NON-GOVERNMENT AGENCIES
ACTUAL/ POTENTIAL SAVINGS/REVENUE & POTENTIAL COST AVOIDANCE
FROM AUDITS AND SPECIAL REPORTS FOR FISCAL YEAR 2020**

REPORT TYPE	FISCAL YEAR 2020 NUMBER OF REPORTS	FISCAL YEAR 2020 ACTUAL SAVINGS/ REVENUE	FISCAL YEAR 2020 POTENTIAL SAVINGS/ REVENUE (1)	FISCAL YEAR 2020 POTENTIAL COST AVOIDANCE (2)	TOTAL
Government Agencies					
Audits and Special Reports	42	\$0	\$31,493,453		\$31,493,453
Total Government Agencies	42	\$0	\$31,493,453		\$31,493,453
Non-Government Agencies	6	\$143,297	\$250,215	\$508,629	\$902,141
	48	\$143,297	\$31,743,668	\$508,629	\$32,395,594

(1) The potential savings/revenue amounts are estimates that could be achieved if recommendations are implemented.

(2) The potential cost avoidance amounts are questionable costs used by the Bureau of Law and Adjustment when negotiating settlements with claimants.

SECTION I
GOVERNMENT AUDITS
AND
SPECIAL REPORTS

DEPARTMENT FOR THE AGING

Audit Report on the Department for the Aging's Vendor Performance Evaluations

Audit # FK19-095A

Comptroller's Audit Library #8701

Issued: June 25, 2020

Monetary Effect: None

Introduction

The Department for the Aging (DFTA) is responsible for providing elder services through senior centers, naturally occurring retirement communities, case-management and home-care agencies, home-delivered meal programs, and mental health and friendly visiting programs. DFTA contracts with vendors to provide goods and services on its behalf and to support its operations and, in doing so, is required to follow the Procurement Policy Board (PPB) Rules.

Section 4-01(b) of the PPB Rules states,

A performance evaluation shall be done no less than once annually except that for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits, an evaluation report shall be prepared only in cases of deficient performance.

Further, the PPB Rules do not apply to certain procurements as specified in §1-02(d) and certain transactions specified in §1-02(f), "provided [in the latter case] the ACCO determines that the process to be followed is in the best interest of the City and states the basis therefor." The transactions specified in §1-02(f) include government-to-government contracts, the provision of work or services by State-regulated public utilities, State- or federally-regulated cable television and other public services, professional memberships, and subscriptions.

The Mayor's Office of Contract Services (MOCS) facilitates and oversees citywide procurement activities. The Director of MOCS is the City Chief Procurement Officer (CCPO) and is responsible for coordinating and overseeing the procurement activity of Mayoral agency staff. Within each Mayoral agency, the Agency Chief Contracting Officer (ACCO) is responsible for organizing and supervising the procurement activity of subordinate agency staff in conjunction with the CCPO.

In 2017, MOCS launched the Procurement and Sourcing Solutions Portal (PASSPort), an online portal, to facilitate the City's procurement process and allow agencies to document and monitor vendor performance evaluations (PEs) in one centralized system. The PASSPort Performance Evaluations for Agencies user manual states that, "PASSPort will create a draft PE for the contract 12 months after the contract start date."

During Fiscal Year 2018, DFTA was responsible for evaluating vendors' performance for 448 contracts that were registered with the Comptroller's Office, with a combined maximum value of \$854 million.

Results

The audit found that DFTA generally did not annually evaluate and document vendor performance in accordance with the PPB Rules. Based on our review of the above-mentioned 448 contracts, DFTA did not complete PEs for 10 contracts (2.2 percent) and did not complete PEs timely for 433 contracts (96.7 percent). DFTA completed PEs timely for only 5 contracts (1.1 percent).

DFTA failed to evaluate vendors' performance for contracts at all or timely because it did not ensure that PEs were in fact created on contract anniversary dates, improperly requested a

PE exemption for one contract, did not adequately monitor staff to ensure they completed PEs, and did not establish adequate policies and procedures for PEs.

The audit made five recommendations, including that DFTA should:

- Ensure that PEs are completed and finalized within 90 days of the contract anniversary date;
- Review PASSPort data regularly to ensure that it includes data for all contracts except for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits;
- Request exemptions only for contracts that meet the PPB Rules' PE exemption criteria and contracts for which services or goods were not provided during the evaluation period;
- Ensure that the ACCO and ACCO staff monitor PE completion and periodically remind staff to complete PEs; and
- Develop formal written policies and procedures, communicate them to staff, and train staff on their responsibilities for completing PEs including, but not limited to, completion timeframes, and monitoring and follow-up activities.

DFTA provided a Corrective Action Plan, which it stated “fully agrees with each of your recommendations.”

Audit Follow-up

DFTA reported that it implemented the audit's five recommendations stating,

DFTA has made every effort to apply the recommendations to those PEs with a contract anniversary date of June 30, 2020. DFTA welcomes on-site follow up visits from your office and any additional recommendations you may have as DFTA continues to review processes to ensure continued compliance.

DEPARTMENT FOR THE AGING

Audit Report on the Department for the Aging's Monitoring of Social Adult Day Care Centers

Audit # MD19-080A

Comptroller's Audit Library #8685

Issued: April 15, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Department for the Aging (DFTA): (1) was in compliance with Local Law 9 of 2015 and Local Law 9 of 2018; and (2) adequately monitored the Social Adult Day Services programs (SADSs) with which it contracts to ensure that they operate in accordance with certain applicable requirements and policies.

DFTA promotes, administers, and coordinates the development and provision of services for older New Yorkers. A Social Adult Day Care Center (SADC) is a structured program that provides functionally impaired older adults with socialization, supervision, personal care, and nutrition in a protective setting. Several hundred SADCs are operating in New York City (City), most of which have no contracts with DFTA and do not receive discretionary funding. DFTA categorizes SADCs that receive *direct* City discretionary funding and enter into contracts with DFTA as SADSs. During the audit scope, there were nine SADSs located in New York City.

Local Law 9 of 2015 requires all SADCs operating in the City to register with DFTA. The law also grants DFTA the authority to designate an SADC Ombudsperson who will receive, investigate, and respond to SADC-related complaints and inquiries. Local Law 9 of 2018 requires DFTA to create an online searchable database of the SADCs operating in the City. The database is supposed to allow an individual to submit comments or complaints about an SADC electronically to DFTA's SADC Ombuds Office. A 2018 amendment to the Administrative Code of the City of New York further requires DFTA to provide the Department of Health and Mental Hygiene (DOHMH) with a list of all SADCs registered with DFTA and to make information about the SADC inspections conducted by DOHMH available on its website.

DFTA's Bureau of Healthcare Connections' program officers provide ongoing and ad hoc technical assistance to the SADSs and are required to conduct annual assessments to ensure the SADSs programs are in compliance with New York State Office for the Aging (NYSOFA) standards and the applicable laws, rules, and regulations.

Results

The audit found that although DFTA complied with certain aspects of Local Law 9 of 2015 and Local Law 9 of 2018, the agency did not timely adopt rules establishing civil penalties for violations of applicable laws and regulations by SADCs operating in the City as required by Local Law 9 of 2015. In addition, DFTA did not conduct any investigations into complaints it received against SADCs as required by Local Law 9 of 2015. The audit also found that DFTA's online public searchable database (website) did not include SADC-related information required by Local Law 9 of 2018 including the number, the resolution, the year, and the nature of notices of violations DFTA issued to an SADC and information about SADC inspections conducted by DOHMH.

Further, the audit found that DFTA did not consistently track complaint referrals to State oversight agencies and referrals to these agencies were not performed in a timely manner. Furthermore, the audit found that DFTA's hardcopy files did not contain adequate evidence of complaint processing.

Lastly, the audit found insufficient evidence of required self-monitoring conducted by SADSs and that SADSs did not submit corrective action plans (CAPs)—which address non-compliance with NYSOFA standards—to DFTA in a timely manner.

The audit made 12 recommendations, including that DFTA should:

- Ensure that it consistently enforces the recently finalized rules establishing civil penalties that can be assessed against SADCs for violations of Local Law 9 of 2015 and the regulations it references and implement the internal procedures necessary to ensure that notices of violation are issued as warranted;
- Ensure that it follows the steps outlined in the recently finalized rules for referring and/or investigating complaints against SADCs;
- Continue to ensure that it posts all required information for SADCs on its website in accordance with the local law, including SADC violations of its recently finalized rules;
- Draft procedures to help ensure that all complaints are logged and tracked from receipt to disposition and to ensure that when it refers complaints to State and City agencies it adequately documents the referrals and tracks the outcomes;
- Establish a mechanism to track the timeliness of complaint referrals and to ensure that it makes referrals timely;
- Ensure that evidence documenting all steps within the complaint process is in the files.
- Require SADS to complete the NYSOFA Self-Monitoring Tool to ensure compliance with the State standards; and
- Require programs to submit CAPs timely.

In its response, DFTA generally agreed with 10 of the audit's 12 recommendations, although it contended that it already complies with 3 of them, and partially agreed with the 2 remaining recommendations that it draft procedures for the tracking of complaints, referrals, and outcomes and that it establish a mechanism to track the timeliness of complaint referrals.

Audit Follow-up

DFTA reported that all of the audit recommendations have either been implemented or are in the process of being implemented. Specifically, DFTA stated that it had implemented an SADC Ombud's Correspondence Tracking System in August 2020 to document and track all SADC related complaints. However, DFTA also stated that due to the COVID-19 pandemic and the Mayor's Executive Emergency Order 100 issued on March 16, 2020, all SADCs were closed and DFTA suspended in-person monitoring activities. DFTA will resume in-person monitoring and full implementation of the recommendations once the COVID-19 pandemic is over.

BRONX BOROUGH PRESIDENT'S OFFICE

Audit Report on the Bronx Borough President's Office's Controls over Its Inventory of Computers and Related Equipment

Audit # MJ19-098A

Comptroller's Audit Library #8682

Issued: April 13, 2020

Monetary Effect: None

Introduction

This audit's objective was to determine whether the Bronx Borough President's Office (BxBPO) had adequate controls over its inventory of computers and related equipment in compliance with applicable rules and regulations.

The Bronx Borough President, along with the Borough Presidents of New York City's (City's) other four boroughs, are the executive officials of their respective boroughs. The City Charter grants each Borough President various powers, including the power to recommend capital projects, to hold public hearings on matters of public interest, and to have legislation introduced in the City Council. Each Borough President also consults with the Mayor on the City's executive expense and capital budgets; reviews and makes recommendations on applications and proposals for land use and development within the borough; provides technical assistance to the borough's community boards; and monitors capital projects in the borough.

Computers and related equipment (including mobile devices) play a vital role in helping the BxBPO staff carry out the agency's activities. According to the City Comptroller's Comprehensive Annual Financial Report for the Fiscal Year ending June 30, 2019, the BxBPO's expenditures totaled \$4.98 million, which included \$724,000 for Other Than Personal Services, such as general computer and equipment purchases.

Results

The BxBPO did not have adequate controls over its inventory of computers and related equipment. While the audit found that the BxBPO's inventory records generally reflected the inventory on hand, the audit's inventory count revealed an overall variance of 11 percent between the items found on hand and the 225 items recorded in the BxBPO's inventory records. Additionally, the BxBPO's inventory records also contained incorrect information in one or more of the following fields: location, assignee, manufacturer, model, asset tag number, and serial number. One of the reasons for the discrepancies and missing information is that the BxBPO did not perform the required periodic physical inventory counts to help ensure the records' accuracy.

The audit also found deficiencies with the BxBPO's asset tag practices. Specifically, the BxBPO used different sets of tags, did not consistently assign tags in sequential order, and could not account for 759 tag numbers. The BxBPO also did not sufficiently segregate its inventory functions among its staff or establish compensating controls in lieu of such segregation. In addition, the audit found that the BxBPO had no written policies, procedures, or plans regarding its relinquishment of obsolete computers and related equipment, and found that those items were stored in a haphazard manner. Moreover, the BxBPO did not maintain an accurate record of the agency's mobile devices. Under another matter, the audit found that the BxBPO paid for cell phone lines that it was not using.

The deficiencies identified in the BxBPO's controls over its inventory significantly increase the risk of waste, fraud, and mismanagement with respect to its computers and related equipment.

The audit made 18 recommendations, including that the BXBPO should:

- Update its written policies and procedures to require agency personnel who are independent of the IT unit to perform and document the periodic inventory counts of its entire inventory of computers and related equipment; ensure that all discrepancies are independently investigated; and ensure that any adjustments to its inventory records are reviewed and approved by management.
- Ensure that tag numbers are sequentially assigned to all computers and related equipment without skipping tag numbers. Any omission or skipping of a sequential number should be explained in the inventory records.
- Comply with the City's inventory relinquishment policy and develop written procedures for relinquishing its computers and related items.
- Ensure that it adequately organizes its storage of unused computers and related equipment, and that it maintains a reference list identifying the storage locations and the condition of the items.
- Ensure that key responsibilities for the management of the agency's inventory of computers and related equipment are adequately segregated or that compensating controls are implemented.
- Establish written policies and procedures governing its management of mobile devices, including, but not limited to, steps requiring that complete and accurate mobile device records be maintained and updated timely.
- Submit a request to the Department of Information Technology & Telecommunications (DoITT) and ask that it provide the BxBPO with the agency's detailed wireless billing information on a monthly basis. With this information, the BxBPO should review the usage and charges to verify the accuracy of the bills and to identify unusual and/or unauthorized charges.

In its response, BxBPO agreed with all of the audit's 18 recommendations.

Audit Follow-up

BxBPO reported that 12 recommendations have been implemented and that the remaining 6 recommendations concerning performing inventory counts, using uniform tags, relinquishing obsolete equipment, and sanitizing obsolete hard drives and digital media designed for relinquishment have not been implemented because of conditions created by COVID-19. BxBPO stated that the remaining recommendations will be implemented when "it is safe to do so."

QUEENS BOROUGH PRESIDENT'S OFFICE

Audit Report on the Queens Borough President's Office's Controls over Its Inventory of Computers and Related Equipment

Audit # MJ18-123A

Comptroller's Audit Library #8658

Issued: July 18, 2019

Monetary Effect: None

Introduction

This audit's objective was to determine whether the Queens Borough President's Office (QBPO) had adequate controls over its inventory of computers and related equipment in compliance with applicable rules and regulations.

The Queens Borough President, along with the Borough Presidents of New York City's (City's) other four boroughs, are the executive officials of their respective boroughs. The City Charter grants each Borough President, elected to a term of four years, various powers, including the power to prepare and review budget proposals for the City Council; recommend capital projects; consult with the Mayor and the City Council on the preparation of the City's executive and capital budgets; and appoint some of the members and provide technical assistance to the borough's community boards.

The Queens Borough Board—a committee consisting of the Borough President (Chairperson), the borough's Council Members, and the borough's community board chairpersons—is empowered to initiate and review comprehensive or special purpose land use plans, mediate disputes between community boards, and make policy recommendations to the Mayor and City Council. Computers and related equipment (including mobile devices) play a vital role in helping QBPO staff carry out the agency's activities.

According to the City Comptroller's Comprehensive Annual Financial Report (CAFR) for Fiscal Year ending June 30, 2018, the QBPO's actual expenditures totaled \$5.75 million, which included \$4.1 million for Personal Services and \$1.65 million for Other Than Personal Services. The OTPS expenses for this period included purchases of computers and related equipment totaling approximately \$41,600.

Results

The QBPO did not have adequate controls over the agency's inventory of computers and related equipment. The audit identified several discrepancies in the QBPO's inventory records. Preliminarily, the inventory records of the QBPO's computers and related equipment did not accurately reflect the inventory on hand—the records included equipment that auditors could not find in the agency's possession and excluded other equipment that was found in the agency's possession but not listed. Additionally, the QBPO's inventory records contained incorrect information, and some required information was missing. Information that was incorrect or missing included one or more of the following fields: the locations; descriptions; models; and serial numbers of the items. One of the reasons for the discrepancies and missing information is that the QBPO did not perform the required periodic physical inventory counts that would help to ensure the accuracy and completeness of the inventory records.

The audit also found several deficiencies relating to the QBPO's asset tags. Specifically, the audit found gaps in the sequence of asset tag numbers used; instances of duplicate asset tag numbers being used; and several equipment items without affixed asset tags. In addition, the audit found that the QBPO also did not have an up-to-date and complete list of its unused computers and

related equipment and had no immediate plans of salvaging and relinquishing those items. Finally, the audit found that the QBPO did not follow its own written policies and procedures with regard to its purchasing, receiving, and payment processes, nor did it sufficiently segregate these functions among its staff or establish compensating controls when those duties could not be appropriately segregated.

The deficiencies identified in the QBPO's controls over its inventory operations, if not corrected, significantly increase the risk of waste, fraud, and mismanagement with respect to its computers and related equipment.

The audit made 21 recommendations, including that the QBPO should:

- Maintain complete and accurate inventory records of all of its computers and related equipment.
- Ensure that all necessary and required information for each inventory item is included in the master inventory record.
- Perform and document annual inventory counts of its entire inventory of computers and related equipment and ensure that all discrepancies are independently investigated and any adjustments to its inventory records are reviewed and approved by management.
- Ensure that tag numbers are sequentially assigned to all computers and related equipment without skipping tag numbers.
- Comply with the City's inventory relinquishment policy and ensure that it adopts a consistent process and formalizes in writing its procedures for relinquishing its computers and related items.
- Process payments only when all required documents are present (such as original approved requisition forms and signed packing slips or receiving reports) and contain the requisite approvals to help avoid duplicate payments.
- Ensure that it does not pay sales tax on any item or service that it purchases on behalf of the City for official business purposes. It should also review its prior purchases to determine whether additional payments of sales taxes were made (other than the ones identified by this audit) and request refunds from those vendors.
- Ensure that key responsibilities for the management of the agency's inventory of computers and related equipment are adequately segregated or that compensating controls are implemented.

In its response, QBPO agreed with all of the audit's 21 recommendations.

Audit Follow-up

QBPO reported that 18 recommendations have been fully implemented; one recommendation was partially implemented but could not be completed due to COVID-19; one recommendation is in process; and the remaining recommendation has not yet been implemented. QBPO has not completed an independent inventory because the majority of its staff are working from home. QBPO has requested guidance from DCAS for how to relinquish obsolete items and will start relinquishment after receiving guidance from DCAS. Moreover, QBPO has not yet devised a formal written procedure for relinquishing its computers because it is waiting for guidance from DCAS.

OFFICE OF THE CITY CLERK

Audit Report on the Cash Controls over Fees Collected by the Marriage Bureau of the Office of the City Clerk and Clerk of the Council

Audit #FP19-102A

Comptroller's Audit Library #8702

Issued: June 29, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the City Clerk's Marriage Bureau complied with Comptroller's Directive #11, *Cash Accountability and Control*, when collecting fees.

The City Clerk serves as both the Clerk of the City of New York and the Clerk of the City Council. The City Clerk provides a range of services to the public. In particular, it attests to laws enacted by the City Council, keeps City Council proceeding transcripts, and attests to leases and deeds of City property, grants, agreements, bonds, tax notes, and other forms of obligations of the City. The City Clerk also operates the Lobbying Bureau and the Marriage Bureau.

The Marriage Bureau provides marriage licenses, domestic partnership certificates, civil marriage ceremonies, and other services, such as providing copies of marriage records. The City Clerk charges the public fees for certain services, including marriage and domestic partnership license fees of \$35 and ceremony fees of \$25. According to the City Clerk's website, fees can be paid by credit card or money order. The City Clerk has offices throughout the five boroughs that offer marriage services. The Manhattan office is the busiest and collects the highest amount of fees. All five borough offices follow the same process for the collection and reporting of fees and use the same Venus computer system to process marriage license applications and related fees.

As reported in the City Comptroller's Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2018, the City Clerk collected total revenues of \$6,226,182, composed of \$3,198,740 in fees for administrative services, \$2,763,903 in marriage licensing fees, and \$263,539 in fines.

Results

The audit found some internal control weaknesses in the Marriage Bureau's fiscal operations. Specifically, all five borough offices lacked written policies and procedures to guide their staff uniformly in carrying out Marriage Bureau operations. In that regard, the borough offices failed to adequately safeguard the checks collected in locked safes during the business day and did not deposit fees collected on a daily basis. Further, the audit found internal control weaknesses in supervisors' oversight in reconciliation of cash receipts to bank deposits and in issuance of refund checks. Finally, the audit noted that cash, albeit small amounts, was accepted in borough offices even though the City Clerk's website states that the office accepts credit cards or money orders.

To address these issues the audit made 10 recommendations to the City Clerk's Marriage Bureau. The audit recommended that the City Clerk's Marriage Bureau should:

- Institute a written procedure to guide all employees in the reporting, recording, reconciliation, and safeguarding of fees collected by the City Clerk's five borough offices;
- Ensure that fees collected throughout the day are stored in a locked safe in accordance with Comptroller's Directive #11;
- Deposit fees on a daily basis in accordance with Comptroller's Directive #11 and internal policies and procedures;

- Consider using a Remote Deposit device to facilitate and ensure daily bank deposit of fees collected;
- Place restrictive endorsements on incoming money orders as soon as they are received;
- Strengthen its supervisory oversight of staffs' daily processes, specifically for reporting and recording the fees collected into the Venus system;
- Ensure that the receipt of fees is entered into the Venus system contemporaneously with the office's physical or electronic receipt of the fee payment and prior to deposit;
- Develop a log to record and track refunds to ensure that only authorized refund checks are processed and that all required refund checks are issued to the persons to whom they are due;
- Refrain from accepting currency and request payments by money order and credit card only. If cash is accepted due to extreme, extenuating circumstances, the City Clerk's office should document these events; and
- Ensure that a supervisor properly reconciles any cash received to the marriage license or other document issued and signs reconciliation.

In its response, the City Clerk generally agreed with nine of the audit's ten recommendations and stated that one recommendation has already been implemented. The City Clerk further stated that "[a]uditing is an integral mechanism to ensure the optimal operation of any organization" and expressed "gratitude" to the auditors for the efforts extended on behalf of this office."

Audit Follow-up

The City Clerk reported the steps it takes to reconcile the fees collected in its offices, to report and record the fees received, to endorse money orders, and to safeguard fees received in a locked safe prior to making daily deposits to the bank. These steps indicate that the City Clerk implemented eight of the ten audit recommendations. The City Clerk did not address whether it has refrained from accepting cash payments or has considered using a Remote Deposit Device to facilitate and ensure daily bank deposits of fees collected.

DEPARTMENT OF CITY PLANNING

Audit Report on the Purchasing Practices of the Department of City Planning

Audit # MG20-060A

Comptroller's Audit Library #8698

Issued: June 19, 2020

Monetary Effect: None

Introduction

This audit was conducted to determine whether DCP maintains adequate financial controls over Other Than Personal Service (OTPS) expenditures.

The Department of City Planning (DCP) was established under the 1936 New York City Charter and began functioning in 1938. DCP is the City's primary agency instrumental in designing the City's physical and socioeconomic framework and is the lead agency for most discretionary land use actions, such as amendments to the zoning map and zoning text.

For Fiscal Year 2019, DCP incurred OTPS expenditures of \$10,266,885. DCP Procurement Analysts (PAs) are responsible for processing OTPS expenditures. PAs receive requests by email from office managers to purchase goods and services, determine the classification and the funding source most appropriate for the expenditures, and prepare procurement documents for review and approval by the Agency Chief Contracting Officer. DCP's Fiscal Affairs division addresses inquiries regarding the funding source to be used. The OTPS transactions, including payments, are processed through the City's Financial Management System (FMS). DCP also procures goods and services through the use of Procurement Cards (P-Cards).

Results

Overall, DCP's financial controls over OTPS expenditures are functional but need improvement in certain areas. The audit found that DCP's process for authorizing and reconciling purchases lacked adequate controls to ensure that agency staff consistently complied with its own policies, the Department of Citywide Administrative Services' (DCAS') Citywide Purchasing Card (P-Card) Policies and applicable Comptroller's Directives. Specifically, the audit found that DCP had: (1) no proof of written prior authorization for P-Card usage; (2) missing or insufficient documentation for some expenses; (3) appropriate object codes were not consistently used; and (4) inadvertent payment of New York State Sales Taxes.

The audit made five recommendations to address the issues, including that DCP should:

- Ensure that its staff are familiar with and adhere to established policies and guidelines governing P-Card use and travel and conference expenditures and require staff to obtain and maintain written authorization prior to all P-Card purchases.
- Consider implementing as part of its P-Card policy the use of a P-Card checklist to promote compliance with applicable policies and procedures, as DCAS generally encourages for all agencies in Section 2.2.4 of its Citywide P-Card Policies and Guidelines.
- Ensure that it consistently obtains and retains P-Card and PRM1 purchase receipts, invoices, and other backup documentation with all required information to reflect the dollar amounts and detailed descriptions of the purchases, and that all such supporting documentation is submitted and reviewed in a timely manner.

In its response, DCP agreed with the audit findings and stated that the agency will "work to implement the Comptroller's overall recommendations."

Audit Follow- up

DCP reported that all of the audit recommendations have been implemented.

COMPTROLLER'S OFFICE

Cost Allocation Plan Fiscal Year 2019

Report: #SR20-072S

Comptroller's Audit Library #8664

Issued: August 29, 2019

Monetary Effect: None

Introduction

The Cost Allocation Plan of the City of New York is used to identify and distribute allowable indirect costs of certain support services to City agencies. A portion of these costs may eventually be passed on to programs eligible for federal funding, and thus be reimbursed to the City.

The New York City Comptroller's Office review of its own costs resulted in a summary schedule that was sent to the Office of Management and Budget (OMB) for inclusion in the City's Cost Allocation Plan. The schedule indicated, by bureau, the staff time spent providing services to various City agencies during Fiscal Year 2019.

Results

A letter report was issued to the OMB indicating various statistics for inclusion in its annual Cost Allocation Plan.

DEPARTMENT OF CONSUMER AND WORKER PROTECTION

Letter Report on the Department of Consumer and Worker Protection's Licensing and Oversight of Sightseeing Bus Operators and Guides

Audit #FP19-101AL

Comptroller's Audit Library #8686

Issued: April 24, 2020

Monetary Effect: None

Introduction

The objectives of this audit were to determine whether the Department of Consumer and Worker Protection (DCWP): (1) charged applicants license and renewal fees in accordance with the New York City Administrative Code (NYC Administrative Code) and the Rules of the City of New York; (2) maintained adequate controls over and accounted for license and exam fees; and (3) ensured that inspections of sightseeing buses are conducted in accordance with the agency's policies and procedures.

DCWP licenses approximately 81,000 businesses in more than 50 industries and enforces key consumer protection, regulatory, and workplace laws. Businesses that operate sightseeing buses (sightseeing bus operators) and individuals who work as sightseeing guides are among the businesses and occupations regulated by DCWP. The NYC Administrative Code requires sightseeing bus operators and guides to obtain a license from DCWP to operate in the City.

Sightseeing bus operators must apply for a license and pay a \$100 fee for each bus in operation. Sightseeing guides must also apply for a license and pay a \$50 license fee and, in addition, must pay a one-time \$50 examination fee and pass an examination that DCWP administers. Both categories of licensees must renew their licenses every two years at a fee of \$100 per bus for sightseeing bus operators and \$50 for each licensed guide.

During Fiscal Year 2018, DCWP licensed 199 sightseeing buses for 10 bus operators and 2,974 sightseeing guides, and the revenue consisting of fees DCWP collected for the associated licenses, including renewal and exam fees, constituted approximately \$198,000 of the total reported in the City Comptroller's Comprehensive Annual Financial Report (CAFR).

Results

The audit identified some internal control weaknesses in DCWP's maintenance of documents required for the issuance and renewal of sightseeing bus licenses and in its oversight of the operations of the sightseeing buses and guides. For example, DCWP's License Unit did not properly maintain some of the documentation required for the sightseeing bus license applications that is supposed to demonstrate that diesel-powered sightseeing buses operating in the City conform to applicable emissions standards.

In addition, DCWP did not have internal controls in place to ensure that licensed sightseeing buses and guides adhere to NYC Administrative Code requirements when operating on the streets. Specifically, during unannounced observations of 20 sightseeing buses conducted on November 26, 2019, auditors observed that in 8 of the 20 buses that had a sightseeing guide, 7 guides did not display their badges as required by law during the tour.

To address these issues the audit made the four recommendations that DCWP should:

- Ensure that each application for a sightseeing bus operator's license and renewal that involves one or more diesel-fueled buses includes, whenever applicable, a complete USEPA Engine Conformity Affirmation package with all required attachments before processing the application and should return all applications that lack any of the required documents.
- Not issue a license if the applicant does not submit all required documents.
- Properly maintain all required documents in its files for each applicant.
- Perform unannounced field inspections of sightseeing buses and guides to ensure compliance with applicable laws and regulations. If non-compliance is found, DCWP should take appropriate enforcement action, which may include issuing and prosecuting the appropriate notice of violation and levying the fine or ordering the applicable penalty, through loss of license, where warranted.

In its response, DCWP generally agreed with three of the audit's four recommendations. In response to the fourth recommendation that it perform unannounced field inspections of sightseeing buses and guides to ensure compliance with applicable laws and regulations, DCWP stated that it appreciates the recommendation and will assess the feasibility of incorporating it into its enforcement practices.

Audit Follow-up

DCWP reported that it has updated the licensing operations manual, application packet, and renewal inserts, which were provided to and reviewed with staff. Due to COVID-19, DCWP will assess the feasibility of incorporating unannounced visits approximately three months after sightseeing buses are back in operation.

DEPARTMENT OF DESIGN AND CONSTRUCTION

Audit Report on the New York City Department of Design and Construction's Access Controls over Its Computer Systems

Audit # SI19-058A

Comptroller's Audit Library #8674

Issued: December 20, 2019

Monetary Effect: None

Introduction

This audit was conducted to determine whether the New York City Department of Design and Construction (DDC) had adequate security and access controls over its computer environment. DDC manages a design and construction portfolio of the City's capital program valued at approximately \$13.1 billion. As the City's primary capital construction manager, DDC is responsible for overseeing the construction of many of the City's civic facilities.

In its business operations, DDC uses 43 computer applications, 19 of which the agency identified as critical applications, all of which were reviewed in this audit. DDC's critical applications may contain public, sensitive, private and confidential information, including contract, budget, and payment information. DDC is responsible for ensuring that it has policies and procedures in place to protect the information stored within the agency's computerized environment.

Results

The audit found that DDC has established policies, procedures, and guidelines for security and access controls to protect information in its computerized environment. However, the audit found several weaknesses in certain security and access controls. Specifically, DDC maintained obsolete servers that have not been supported by the manufacturer since 2015. Also, the current DDC data center was constructed over 20 years ago and has been deemed "end-of-life." Accordingly, DDC plans to build a new data center and initially informed us that it expected the project to be completed by June 2022. As part of that project, the agency will also assess its current IT infrastructure and replace outdated software and hardware equipment. However, in August 2019, DDC officials informed us that the data center project is on hold and did not provide an estimated timeline to resume and complete the project. In the meantime, DDC's continued use of obsolete hardware and software that are no longer supported by the manufacturers may compromise its data security and expose the agency to higher maintenance costs and other problems, such as system downtime and business disruption, in its IT-dependent operations.

In addition, DDC did not conduct an IT risk assessment to identify security weaknesses and potential threats. The agency failed to promptly remediate vulnerabilities that were identified in the NYC DDC Vulnerability Remediation Reports as needed to mitigate the potential security risks. Furthermore, our audit found that user access had not consistently been disabled for inactive user accounts, and for former employees and on-leave employees, which could increase security risks of unauthorized access to the agency's computerized environment. We further found that DDC did not maintain accurate user profile information, a lapse that may increase the risk that unauthorized users could gain access to the agency's systems and applications. Finally, DDC failed to comply with Department of Information Technology and Telecommunications' (DoITT's) *Password Policy* for one of its critical applications.

To address the above-mentioned issues, we made 17 recommendations to DDC, including the following:

- Promptly update and upgrade all outdated software and hardware that had been identified in its data center review.
- Develop a plan to timely address the physical and environmental vulnerabilities at the data center until the relocation is completed.
- Perform a periodic risk assessment of all IT assets to evaluate and address all risks associated with its computer environment.
- Immediately address and resolve all vulnerabilities identified in the 2019 scan reports and obtain a follow-up vulnerability scan report to confirm that the vulnerabilities have been resolved.
- Continue to update the Continuity of Operations Plan (COOP) and Disaster Recovery Plan to reflect changes in the agency business operations and computer environment.
- Ensure that all inactive network user accounts are immediately disabled and periodically review user account activity to ensure that only active users and providers have access.
- Immediately disable—in its network and critical applications—the user accounts of former employees and employees on long-term leave.
- Review all user accounts to ensure the information associated with each user is accurate and current.

In its response, while DDC addressed each of the audit's recommendations, it did not clearly state whether it agreed or disagreed with them. DDC stated, "In implementing a comprehensive information technology ('IT') strategy, DDC will upgrade legacy project management systems to modern standards and create collaborative tools to empower and link all individuals playing a role in a project." DDC also stated, "As it pertains to the findings concerning certain access and security weaknesses, DDC has been and continues to assess its current IT infrastructure as the agency builds out and upgrades its IT."

Audit Follow-up

DDC provided a status update for four recommendations (#1, #2, #3, and #8) that were pending implementation. However, DDC did not provide audit implementation plans for the remaining 13 recommendations. To address recommendations #1 and #2, DDC is in the process of updating and upgrading outdated software and hardware, and it will continue to mitigate the physical and environmental vulnerabilities at the data center. DDC could not implement recommendation #3 to expedite the data center project due to the current financial crisis resulting from the COVID-19 pandemic. DDC plans to include this project as part of the Fiscal Year 2022 budget. DDC also stated that it will continue to address recommendation #8 to periodically conduct tests of the COOP and disaster recovery plans by the end of 2022.

DEPARTMENT OF EDUCATION

Audit Report on the Compliance of Strivright, Inc., with Its Related Services Agreement with the Department of Education

Audit # FM18-112A

Comptroller's Audit Library #8667

Issued: October 18, 2019

Monetary Effect: Potential Revenue: \$93,936

Introduction

The audit determined whether Strivright complied with the terms of its related services agreement with the Department of Education (DOE) and whether payments to Strivright were reasonable, appropriate, and adequately supported.

Strivright is a 501(c)(3) non-profit organization that specializes in therapy and speech language pathology services. In 2012, Strivright entered into a \$13 million contract with the City, for a three-year term from September 1, 2012 to August 31, 2015, as a contracted vendor to provide special education services, with the City's having an option to extend the agreement for two additional one-year periods. In 2018, Strivright entered into an \$18 million agreement with the City, for a three-year term from September 1, 2017 to August 31, 2020, again with the City's having an option to extend the agreement for two additional one-year periods.

During the audit's scope period, which covered September 1, 2016 through April 30, 2018, Strivright employed 218 individual related services providers of occupational therapy, hearing education services, sign language interpreting, and speech therapy to provide related services to preschool (ages 3-5) and school-age (ages 5-21) students at the request of DOE. Strivright submitted to DOE 4,947 invoices totaling \$10,891,470.

Results

The audit found that Strivright did not consistently comply with the terms of its related services contract with DOE. Although payments to Strivright were generally reasonable, the audit found that in certain cases they were not appropriate and adequately supported due to Strivright's internal control weaknesses. Primarily, the audit found that Strivright did not ensure that the schools its providers worked in maintained providers' daily sign-in/sign-out sheets, as required by DOE, or ensure that alternative mechanisms were established to help verify that those providers rendered required related services to the students at the times and places specified in their monthly invoices. The audit also found that Strivright's related services providers were able to submit and be paid for claims that failed to exclude a mandatory 30-minute unpaid lunch time after the providers reportedly had worked for 5 consecutive hours.

The audit made nine recommendations as follows:

Strivright should:

- Encourage the schools where related services are being provided to maintain a sign-in/sign-out sheet for the providers. If the schools are not amenable to maintaining a specific sign-in/sign-out sheet for the providers, Strivright should work with the schools to provide another mechanism for verifying the individual providers' daily attendance, such as a security log accessible to providers for signing-in/signing-out;
- Identify and match the students' current private school address with the addresses for the schools contained in DOE's systems;

- Ensure that consecutive sessions at different locations are not conducted by a single provider by (a) issuing clear directives to the providers instructing them not to schedule consecutive sessions at different locations; and (b) requiring the providers to add on the vouchers the name and school address or place of business where each session is provided; and
- Ensure that it schedules a 30-minute break for its related services providers after they work five hours as required by the Strivright contract with DOE.

DOE should:

- Require private schools to send a notification when a student transfers to/from another school and ensure that students' current private school locations are updated in a timely manner in their systems;
- Add a field in DOE's computerized database known as the Special Education Student Information System (SEGIS) to report the actual school address where the related services are provided;
- Add a check in its system to detect sessions billed after five hours of continuous hours of service;
- Require Strivright to ensure that it does not submit invoices for services of over five or more continuous hours billed by its providers; and
- Recoup \$93,936 billed by Strivright providers for services provided during unpaid lunch breaks.

In its response, Strivright agreed with three of the four recommendations, stating that it already complies with each, and disagreed with the recommendation that it encourage the schools where related services are being provided to maintain a sign-in/sign-out sheet for providers or an alternative mechanism for verifying the individual providers' daily attendance. Further, Strivright disagreed with the audit's findings overall. DOE, in its response, agreed with one of the five recommendations and stated that it will take the remaining four into consideration. Specifically, DOE stated that it will consider implementing the recommendations: that private schools notify DOE when a student transfers to/from another school; that it add a field in SEGIS to report the actual school address where the related services are being provided; that it place a check in its system to detect sessions billed after five continuous hours of service; and that it recoup the sums billed for services that were identified as having been provided at times that should have been unpaid lunch breaks.

Audit Follow-up

Strivright reported that one recommendation has been implemented and the remaining three recommendations are in process. Strivright stated that it notifies the DOE when a student's location differs from the location on the transmittals sent by DOE. Strivright also stated that it plans to fully implement the remaining recommendations when school openings are more consistent following the COVID-19 pandemic.

DOE reported that one recommendation has been implemented, two recommendations are still under consideration, and the remaining two recommendations will not be implemented. DOE sent a notice to Strivright not to submit invoices for services of over five or more continuous hours billed by providers, and continues to consider whether to add a field in SEGIS to report the actual school address and to add an indicator to identify those therapists who had five or more continuous hours of service. However, DOE reported that it will not implement the recommendation for private schools to send a notification about student transfers because DOE cannot require private schools to provide enrollment information for their students. To ensure that students receive the related services and that allocated funds

are being used properly, DOE should have proper information on the school the student attends. In addition, DOE stated that it will not be seeking reimbursement for the \$93,936 because “there was no evidence that services were not provided.” DOE should implement this recommendation to ensure vendor compliance with contractual terms and billing accuracy.

DEPARTMENT OF EDUCATION

Audit Report on the Department of Education's Oversight of Student Promotion Process

Audit # MG18-094A

Comptroller's Audit Library #8683

Issued: April 13, 2020

Monetary Effect: None

Introduction

The objective of this audit was to assess DOE's oversight of the promotion process for students in grades three to eight.

The New York City Department of Education (DOE) provides education to over one million New York City (City) students—from pre-kindergarten to grade 12—attending more than 1,800 schools in 32 school districts. Chancellor's Regulation A-501, which sets forth DOE's promotion standards, states that students in grades three through twelve must meet rigorous academic benchmarks in order to be promoted to the next grade in preparation for, ultimately, college and careers.

DOE schools are responsible for setting benchmarks to measure students' progress toward meeting the standards set forth by the New York State (State) Education Department in grades three through eight. In addition, students in grade eight must pass core classes in the subject areas of English, Math, Science, and Social Studies.

Within DOE, three entities were supposed to provide principals with the requirements, as well as guidance and support in relation to the promotion process during the two school years this audit covered, 2016-2017 and 2017-2018: (1) the Office of Academic Policy and Systems (OAPS); (2) DOE's borough-based Field Support Centers; and (3) district superintendents. Schools are required to record students' final term grades in DOE's citywide Student Transcript and Academic Reporting System (STARS) and promotion-related actions in DOE's separate citywide information system known as Automate the Schools (ATS).

According to DOE data, a total of 591,525 promotion decisions should have been made for students in grades three through eight during the two-year period this audit covered, consisting of 281,827 students in School Year 2016-2017, and 309,698 students in School Year 2017-2018, all of whom were subject to standard promotion criteria.

Results

The audit found that DOE does not adequately oversee the promotion process for students in grades three to eight. Specifically, the audit found that DOE has not established an effective control during the promotion decision process to ensure that principals and their designees adequately: (1) identify those students who fail to meet promotion benchmarks; (2) promote students only after determining that they have met the applicable benchmarks; and (3) enter timely decisions in ATS regarding the promotion or retention of each student for whom they are responsible. Consequently, DOE's ability to determine the degree to which the education records of promoted students indicate that those students met their schools' benchmarks for promotion is significantly hindered.

The audit also found that ATS is not programmed in a manner that requires the entry of data that aligns with requirements for the promotion process established by DOE policy. As a result, information for 13,634 (2.3 percent) of the 589,215 promotions made during the 2016-2017 and 2017-2018 School Years is either missing from or incorrect in ATS.

The weaknesses summarized above, if not corrected, compromise DOE's ability to be reasonably assured that school administrators promote only those students who have met the promotion benchmarks.

The audit made five recommendations to address the issues raised, including that DOE should:

- Require superintendents to supervise the implementation of the promotion policy in the schools in their respective districts and approve that each school has made its promotion determinations in accordance with Chancellor's Regulation A-501.
- Ensure that the functions within ATS are designed and updated in a manner that is reflective of DOE's promotion policies, including enhancing ATS (e.g., add input controls, edits, and checks) so that principals or their designees must populate all fields that are critical to the promotion. In areas where the system cannot be remedied, DOE should design compensating controls.
- Ensure that summer school guidelines are clear so that principals can use consistent criteria when promoting students who were retained in June.

In its response, DOE agreed to implement two recommendations related to requiring superintendents to supervise implementation of the promotion policy and developing controls to monitor whether Field Support Centers carry out their responsibilities; however, it claimed that the agency was already in compliance with both of those recommendations. In addition, DOE agreed to review its procedures in response to the recommendation that it clarify summer school guidelines. DOE disagreed with two recommendations related to developing a process that would allow superintendents to assess whether schools adhere to DOE's promotion policy in accordance with their schools' benchmarks and to ensuring that the functions within ATS are designed to reflect DOE's promotion policies.

Audit Follow-up

DOE reported that it continues to use its existing protocols in reference to the first four recommendations: (1) developing a process that would allow superintendents to assess whether schools adhere to DOE's promotion policy in accordance with their schools' benchmarks; (2) requiring superintendents to supervise implementation of the promotion policy; (3) developing controls to monitor whether Field Support Centers carry out their responsibilities; and (4) ensuring that the functions within ATS are designed to reflect DOE's promotion policies. In using its existing protocols, the agency effectively rejected the audit's recommendations that its practices should be improved. However, as noted in the audit, auditors found DOE's existing protocols to be ineffective, prompting the basis for the audit's recommendations. Moreover, by not implementing these recommendations, DOE's ability to be reasonably assured that school administrators promote only those students who have met the promotion benchmarks is compromised and may ultimately hinder the ability of those students promoted unjustly from succeeding academically. Consequently, DOE should reconsider its response and implement those recommendations. DOE implemented the fifth recommendation, stating that it provided guidance to schools regarding successful completion of summer work in providing promotions in August 2020.

BOARD OF ELECTIONS

Special Report on the Election Day Operations of the New York City Board of Elections

Report # FK19-113S

Comptroller's Library #8689

Issued: May 14, 2020

Monetary Effect: None

Introduction

The New York City Board of Elections (BOE) was established under the New York State Election Law, Section 3-200(1) and pursuant to that law is responsible for, among other things: selecting poll sites; recruiting, training, and assigning election personnel; maintaining, repairing, and deploying election equipment; operating poll sites; counting and verifying the election results (canvassing); and reviewing original voting records to check the accuracy of the vote totals (recanvassing).

BOE consists of 10 commissioners—two from each of the five Boroughs—who equally represent the two major political parties and are appointed by the New York City Council for terms of four years. BOE appoints an Executive Director and Deputy Executive Director to oversee operations, hire employees to staff its main office and five borough offices (one in each borough), and hire poll workers to staff election events. The five borough offices are each staffed with a bipartisan Chief Clerk and Deputy Chief Clerk who are responsible for overseeing staff and activities which include, among other things, accounting for election materials and staffing poll sites.

When administering elections, BOE must comply with federal and New York State Election Law and its own procedures including The Board of Elections in the City of New York Canvass/Recanvass Procedures, the BOE Basic Poll Worker Manual, and the BOE Coordinator Manual.

The objective of this review was to determine whether BOE complied with applicable laws, rules, regulations, and policies and procedures for Election Day operations.

Results

Based on the review of BOE's records and the auditors' observations for the 2019 General Election, BOE generally did not comply with federal and New York State Election Law and its own procedures for Election Day operations. Among other things, the review found that BOE failed to document that it accounted for poll site election materials, including scanned ballots and affidavit ballots. In addition, the review found deficiencies in BOE's poll site staffing (including interpreters), equipment, accessibility, and the suitability of poll site locations.

In particular, the review found that BOE did not document that it received election materials from 989 of the 1,247 poll sites (79.3 percent) that it operated on Election Day. In addition, the review found that bipartisan staff did not review Election Night Police/Peace Officer Delivery Receipts for accuracy and sign to verify the items being delivered in 94 instances as required by its own procedures.

The review also found that BOE poll sites were not adequately and appropriately staffed because: (1) BOE did not fill poll worker positions or replace poll workers who did not report to work; (2) BOE did not appropriately assign interpreters to poll sites to provide bilingual assistance to minority groups; (3) BOE did not equally distribute poll workers between the major political parties; and (4) BOE poll workers did not follow voting procedures and behaved inappropriately. Further, BOE did not provide the auditors with documentation to show that poll workers received required training.

In addition, the review found that BOE poll sites were not properly equipped, accessible, and suitable and safe. Furthermore, BOE staff did not always accurately report poll site supply and accessibility issues on checklists. Consequently, management and other stakeholders may not be aware of the above-mentioned supply and accessibility issues and take appropriate corrective action for future elections.

To address these issues, the report made a total of 23 recommendations, including that the BOE should:

- Ensure that borough office Chief Clerks and Deputy Chief Clerks review Election Night Police/Peace Officer Delivery Receipts from the 2019 General Election to determine whether any election records are missing and, if so, immediately attempt to recover any missing items;
- Ensure that borough office staff comply with The Board of Elections in the City of New York Canvass/Recanvass Procedures for accounting for election materials including, but not limited to: completing and signing the Election Night Police/Peace Officer Delivery Receipt listing all items dropped off by the officer; placing a checkmark in the relevant column for all materials received; reviewing the receipt for accuracy; and signing to confirm that the officer and bipartisan Board staff agree on the items being delivered;
- Explore all options and continue to expand its outreach efforts to recruit additional poll workers;
- Continue to expand its outreach efforts to recruit additional interpreters to ensure that it provides bilingual assistance to voters in accordance with Section 203 of the Federal Voting Rights Act;
- Equally distribute poll workers between the two major political parties;
- Verify that poll workers and coordinators receive appropriate training and pass exams each year;
- Review Coordinator Journals to identify poll workers that do not comply with guidelines, rules, and procedures; take appropriate corrective action; and if necessary, prohibit poll workers from working future elections;
- Test equipment prior to deployment to ensure that it is functioning properly, including but not limited to, poll books, cradlepoints, and ballot scanners;
- Ensure that Voting Equipment Operations Unit-Poll Site Division (VEOU) staff and supervisory staff accurately complete ED Supply Cart Checklists to ensure that poll sites are receiving the supplies and resources necessary to conduct the election;
- Take all necessary steps to fully comply with the Americans with Disabilities Act (ADA);
- Review ADA Checklists, Accessibility Complaint Logs, Coordinator Journals, and call center logs for the 2019 General Election to identify poll site accessibility issues and take corrective actions to rectify reported issues;
- Remind poll site Coordinators and Accessibility Clerks to report all accessibility issues on the ADA Checklist; and
- Select alternative poll sites for any sites found to be unsuitable or unsafe including, but not limited to, poll sites located within businesses which are licensed to sell alcohol and poll sites that are not located on the main or ground floor.

Report Follow-up

BOE reported that all of the report's 23 recommendations were completed and/or described actions that it took to implement recommendations. However, BOE did not expressly state whether it implemented the three recommendations related to Election Night Police/Peace Officer Delivery Receipts used to account for election materials returned to BOE borough facilities. While BOE stated that an "accounting is completed for all election items," BOE did not state whether it ensured that borough office Chief Clerks and Deputy Chief Clerks reviewed Election Night Police/Peace Officer Delivery Receipts from the 2019 General Election to determine whether any election records were missing and, if so, immediately attempted to recover any missing items. Further, for elections conducted after the report was issued, BOE did not state whether it ensured that (1) borough office staff completed, reviewed, and signed Election Night Police/Peace Officer Delivery Receipts, and (2) borough office Chief Clerks and Deputy Chief Clerks reviewed Election Night Police/Peace Officer Delivery Receipts to ensure that all Election Day records were received, reviewed, and recorded for all poll sites.

Additionally, BOE did not expressly state whether it fully implemented the recommendation that BOE should "[v]erify that poll workers and coordinators receive appropriate training and pass exams each year." While BOE described the actions that it took to ensure that poll workers and coordinators pass exams, BOE's implementation status does not address how it plans to verify that poll workers and coordinators receive appropriate training.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Audit Report on the Department of Environmental Protection's Handling of Fire Hydrant Inspections and Repairs

Audit # ME19-107A

Comptroller's Audit Library #8703

Issued: June 30, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the New York City (City) Department of Environmental Protection's (DEP's) fire hydrant inspection and repair responsibilities were handled in a timely and effective manner.

DEP's Bureau of Water and Sewer Operations (BWSO) is responsible for, among other things, operating and maintaining the City's water and sewer systems, endeavoring to ensure that there is sufficient water for fire protection, and responding to fire hydrant service requests. DEP's records indicate that as of June 30, 2019, there were 109,586 DEP fire hydrants across the City.

The fire hydrant inspection process involves both semi-annual inspections of all City hydrants by the New York City Fire Department (FDNY), and DEP inspections made in response to Customer Service Requests (CSRs) that BWSO receives, mainly through the City's 311 Customer Service Center. The inspection results are entered into DEP's Infor Public Sector (IPS) computer system. If the results of FDNY or DEP inspections indicate that repairs are necessary, IPS automatically generates and electronically forwards work orders to DEP's Repair Yards in the boroughs where the hydrants are located. After each repair is completed, Repair Yard staff manually update the information in IPS.

The FDNY designates fire hydrants as "priority hydrants" when they are near hospitals, day care centers, schools, senior-citizen housing, or other such facilities or large places of public assembly, or are the only hydrant on a block. Where the FDNY has designated a hydrant a priority hydrant, and that hydrant is inoperative, DEP refers to the repair as a "priority hydrant repair." Where the FDNY has designated a hydrant a priority hydrant, but that hydrant is operable, yet in need of some repair, DEP identifies the repair as a "non-priority repair." Similarly, DEP refers to the repair of an operative or inoperative non-priority hydrant as a "non-priority repair."

According to DEP, during Fiscal Year 2019, BWSO received 18,335 unique CSRs and initiated 27,641 unique hydrant-repair work orders based on FDNY and DEP inspections. DEP reported in the Fiscal Year 2019 Mayor's Management Report (MMR) that inoperative priority hydrants were repaired in an average of 2.5 days.

Results

DEP adequately handled its fire hydrant inspection and repair responsibilities in Fiscal Year 2019. However, improvements are needed. During Fiscal Year 2019, DEP had no timeliness standards in place for the so-called "non-priority" hydrant repairs. Although during the audit DEP set timeliness standards for 4 "non-priority" hydrant repair activities for Fiscal Year 2020, the agency still lacks timeliness standards for 31 other types of activities that encompass more than half of its hydrant-repair work. In addition, since DEP's recently adopted timeliness standards set only modest goals, we question whether the new repair goals represent the optimum balance of public safety concerns and available resources.

DEP also did not consistently meet the timeliness standards that were in place for CSR inspections and priority hydrant repairs. Moreover, DEP relied entirely on the FDNY to identify priority hydrants even though, in some instances, only DEP would have been in the position to know that a hydrant met the priority criteria. DEP also needs to improve its communications with the FDNY to help FDNY more clearly identify the problems, priority, and locations of the fire hydrants that FDNY determines need repair. Further, DEP needs to institute a policy of documented supervisory verification of hydrant inspections and repairs to provide greater assurance that the work its crews perform is completed appropriately and as reported. Finally, DEP needs to enhance its IPS data entry controls to improve the reliability of its IPS data, and needs to improve its supporting evidence for the percentage of hydrants it deems inoperative, a performance indicator DEP reports in the MMR.

The audit made 14 recommendations, including the following that DEP should:

- Develop written timeliness standards for the 31 fire-hydrant-related repair activities currently without such standards.
- Ensure that it inspects fire hydrants in response to CSRs in accordance with its timeliness standards.
- Measure the timeliness of all of its hydrant repair activities, including the 31 work activities that it does not currently measure, and seek ways to improve the timeliness of its repairs, especially those involving inoperative fire hydrants.
- Identify priority hydrants during its CSR inspections that have not been so identified by FDNY to supplement the FDNY's determinations.
- Provide FDNY with a comprehensive set of written instructions on inspecting fire hydrants and on properly recording the problems, priority, and locations of the fire hydrants that FDNY identifies as needing repairs.
- Require crew supervisors to document the results of their field reviews of the fire hydrant inspections and repairs its work crews perform.
- Review and strengthen its IPS system controls to ensure that they effectively prevent the entry of data with date logic errors or other anomalies.
- Ensure that its calculation of the percentage of inoperative hydrants that it reports in the MMR includes all relevant information.

In its response, DEP generally agreed with the audit's findings and recommendations.

Audit Follow-up

DEP reported that it has implemented or is in the process of implementing all of the audit's recommendations. DEP stated that it has developed additional timeliness standards for its hydrant repairs, has devised a methodology to track hydrant repairs designated by DEP as priority repairs, is preparing written policies and procedures concerning its supervisory field reviews, and will hold periodic meetings with FDNY to improve communications concerning FDNY's inspections of fire hydrants.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Audit Report on the New York City Department of Environmental Protection's Maintenance of Rain Gardens

Audit # SE18-086A

Comptroller's Audit Library #8672

Issued: December 16, 2019

Monetary Effect: None

Introduction

This audit was conducted to determine whether the New York City (NYC) Department of Environmental Protection (DEP) was maintaining the rain gardens constructed under the NYC Green Infrastructure Program to ensure that they are functioning properly and to maintain their appearance.

DEP's mission is to safeguard public health and the environment by supplying clean drinking water, collecting and treating wastewater, and reducing air, noise, and hazardous materials pollution. DEP is required to reduce stormwater runoff to improve the water quality in waterbodies surrounding NYC pursuant to the Consent Order by the New York State Department of Environmental Conservation (NYS DEC). In connection with that requirement, DEP's Bureau of Environmental Planning and Analysis (BEPA) plans and implements various green infrastructure projects, including rain gardens (formerly known as bioswales), under the NYC Green Infrastructure Program (GI Program), and maintains all related information. DEP's Bureau of Water and Sewer Operations (BWSO) is responsible for the maintenance of each rain garden under DEP's jurisdiction, after construction and any applicable guarantee period in which the construction contractor maintains it under the terms of its contract with the City.

Overall, rain gardens do an important job of keeping the City's waters clean and improving street aesthetics. In order to do their job properly and retain their appearance, rain gardens need regular maintenance in accordance with DEP's *Rain Garden Maintenance Manual* (Manual) to ensure that they are functioning properly to effectively capture stormwater runoff, thereby helping to reduce the amount of pollution that enters the City's waterbodies. In Fiscal Years 2018 and 2019 DEP spent more than \$5 million per year to maintain approximately 805 of the 2,511 rain gardens under its jurisdiction.

Results

The audit found multiple areas of weakness in DEP's maintenance of its rain gardens. These weaknesses need to be addressed to better ensure that City-constructed rain gardens continue to effectively capture stormwater runoff and help reduce the amount of pollution that enters into the City's waterbodies, clean the air, and beautify the City's neighborhoods.

Of the 102 sampled DEP rain gardens that auditors visually inspected in Brooklyn, Queens, and the Bronx, which cost the City more than \$4 million to construct, the majority were not sufficiently maintained to ensure their proper functioning and appearance. Specifically, the audit found two or more deficiencies that could impair functionality of 67 and appearance of 53 of the 102 sampled rain gardens. Overall, 30 of DEP's sampled rain gardens (29 percent) exhibited 4 or more deficient conditions, and 7 sampled rain gardens were found to be fully maintained in accordance with DEP Manual standards, having no visible deficiencies, and well-maintained tree guard rails and curbs, at the times of our inspections.

Further, and apart from the above-mentioned conditions involving functionality and appearance, auditors observed damaged or sinking tree guard rails at eight rain gardens, damaged or sinking curbs bordering six rain gardens, and one rain garden with both of those conditions. Proper maintenance of tree guards and curbs is essential for protecting the rain gardens and for the safety of pedestrians.

The audit also found that the BWSO's maintenance logs for many of the sampled rain gardens were incomplete, inaccurate, and ineffective as a management tool for monitoring their condition and maintenance needs. Consequently, DEP management cannot fully rely on BWSO's maintenance logs to accurately account for the condition of the agency's rain gardens and assess the adequacy, efficiency, and effectiveness of its maintenance staffing and operations.

The report made a total of 18 recommendations, including that DEP should:

- Perform and review required inspections and maintenance tasks at every rain garden to maintain their proper appearance and functioning;
- Establish performance targets for agency supervisors to increase the number of field visits to review staff reports on the condition and needs of their rain gardens;
- Use photographs to document "before and after" conditions observed each time a rain garden receives maintenance, routine or otherwise, by a DEP maintenance team;
- Document the existence of each maintenance issue every time the rain garden is visited, until the issue is resolved, so that a record of how long the condition has existed and the time taken to correct each of the various issues can be tracked;
- Fix all damaged or sinking tree guard rails and curbs surrounding rain gardens identified;
- Engage with local communities to assist in maintaining and improving the condition of rain gardens as neighborhood resources to prevent flooding and enhance quality of life; and
- Install rain garden ID tags with appropriate control numbers to effectively address maintenance needs reported by the public, effectively communicate with contractors, and for an additional efficiency measure when DEP deploys a planned technology solution.

Audit Follow-up

In its Audit Implementation Plan, dated November 16, 2020, DEP reported that 10 recommendations had been implemented, five recommendations were in process, and three recommendations (#14, #15 and #18) would not be implemented. DEP stated that it has implemented use of revised maintenance logs, workflow processes, and the Rain Garden Maintenance Manual. In addition, DEP has rewritten tasks and standards for its G1 (staff) and G2 (supervisor) Gardeners and has instituted several oversight accountability measures for G1s and G2s. All staffs have been trained in use of these revised standards, and new hires will be trained as well. DEP also stated that it is in the process of digitizing the maintenance inspections using tablets. However, DEP stated that it will not implement three recommendations concerning revising maintenance logs to include all nine maintenance tasks as part of routine maintenance, photographing rain gardens before and after they receive maintenance, and installing ID tags at each rain garden. It would be in DEP's best interest to implement these recommendations. Revision of the maintenance logs to include all nine maintenance tasks would give staff clear written instructions for maintaining the rain gardens; photographs of rain gardens would provide visual site conditions. Moreover, the use of tablets with built-in cameras will not put any undue burden on the staff; and installing ID tags at each rain garden would decrease the confusion when multiple rain gardens are located at the same address or in proximity to each other.

Furthermore, DEP stated that due to the COVID-19 pandemic, its public outreach for community partnership has been hindered and the effectiveness of the Green Infrastructure Maintenance has been greatly impacted. Specifically, reduction in its seasonal staffing (from 70 to 35), coupled with continuing transfer of completed assets into the GI Maintenance portfolio, has created challenges in meeting cleanliness, weeding, planting, and maintenance goals.

EQUAL EMPLOYMENT PRACTICES COMMISSION

Audit Report on the Compliance of the Equal Employment Practices Commission with Its Charter Mandate to Audit City Agencies

Audit Number: FN19-096A
Comptroller's Audit Library #8684
Issued: April 14, 2020
Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Equal Employment Practices Commission (EEPC) met its City Charter mandate to audit the equal employment practices and procedures of each City agency at least once every four years. The EEPC is an independent New York City (City) commission authorized by Chapter 36 of the New York City Charter that is responsible for monitoring and evaluating the employment programs, practices, policies, and procedures of all City agencies under its jurisdiction.

Under the City Charter section 831(d)(5), the EEPC is mandated to “audit and evaluate” every City agency “at least once every four years” and whenever requested by the Civil Service Commission or the Human Rights Commission. The EEPC is also responsible for monitoring agencies’ compliance in implementing the EEPC’s audit recommendations. The EEPC was responsible for auditing 141 City agencies, including 59 community boards, during Calendar Years 2013 through 2016.

Results

The audit found that the EEPC did not audit and evaluate 27 of the 141 City agencies under its jurisdiction as required by the City Charter during Calendar Years 2013 through 2016 and that it erroneously represented that it was in a position to meet or had met its Charter mandate in its 2015 and 2016 Annual Reports, respectively.

The audit made three recommendations to the EEPC, including that the EEPC should:

- Strengthen its oversight procedures in the planning of audits to ensure that it complies with its City Charter mandate of auditing and evaluating each City agency every four years;
- Seek clarification from the New York City Law Department of what the EEPC’s auditing and evaluating mandate requires insofar as the opening and completion of City agency audits every four years; and
- Accurately state in its Annual Reports whether it had met the Charter mandate in auditing and evaluating each City agency’s employment practices at least once every four years.

In the EEPC’s written response, the EEPC disagreed with two of the three recommendations and did not state whether it agreed or disagreed with the remaining recommendation.

Audit Follow-up

EEPC stated that the audit recommendations were nullified because “these recommendations were predicated on a quadrennial cycle that differed from that used by the EEPC, and a methodology that considered the issuance of a Final Determination, pursuant to New York City Charter (City Charter) Section 832(c), the conclusive step in an audit.”

The auditors disagree with EEPC’s contention that the audit recommendations were nullified. At the onset of the audit, EEPC officials agreed with the quadrennial cycle used in audit. The auditors reiterate that EEPC must strengthen its oversight procedures in the planning for audits in order to meet its Charter mandated requirements.

DEPARTMENT OF FINANCE

Audit Report on the New York City Department of Finance's Collection of Real Property Transfer Tax and New Real Estate Taxes

Audit # FM18-093A

Comptroller's Audit Library #8665

Issued: September 20, 2019

Monetary Effect: Potential Revenue: \$2,716,701

Introduction

The audit determined whether the New York City Department of Finance (DOF) properly collected the Real Property Transfer Tax (RPTT); calculated and remitted the portion allocable to the Metropolitan Transportation Authority (MTA) from the RPTT collected; and billed and collected the Real Estate Tax (RET) subsequent to a revocation of not-for-profit exemption.

DOF is responsible for administering the City's tax and revenue laws. For Fiscal Year 2018, it reported collecting approximately \$39 billion in revenue and valued more than one million properties worth a total market value of more than \$1 trillion. Among its taxing responsibilities, DOF is charged with collecting RPTT, billing and collecting RET, administering property tax exemption and abatement programs, and maintaining public property records related to real property ownership.

For Fiscal Years 2016 and 2017, the City reported \$1,788,182,063 and \$1,418,683,372 in RPTT revenue, respectively, related to the approximately 159,000 recorded transfers for 173,000 properties and 42,000 non-recorded transfers for 51,000 properties in all five boroughs. Of the total RPTT collected in connection with commercial transactions greater than \$500,000, 38.095 percent of the RPTT collected goes to a special fund for the MTA.

Results

The audit found that DOF's examination process for RPTT returns is limited and, as a result, it cannot be reasonably assured that the returns are facially complete or sufficient, that taxpayers are providing all required documentation with their RPTT returns, and that the City is collecting the full amount of RPTT due and owed. For the sample of 179 RPTT returns reviewed, the audit identified approximately \$620,000 in potentially uncollected tax revenue. Further, the audit found that DOF's policies and procedures related to the submission and review of RPTT returns were inconsistent, incomplete, and contained instructions for DOF employees that were contradicted by various DOF officials. The audit also found that based on the RPTT reported as due and paid, DOF did properly calculate the portion allocable to the MTA. With regard to the RET, the audit found weaknesses in DOF's billing and collection of that tax in situations where a change in property use or ownership should result in the revocation of an exemption, such as a property transferred from an exempt to a non-exempt party. As a result, these weaknesses increase the risk of inadequate collection and potential loss of City revenue and funds due to the MTA.

The audit made seven recommendations as follows that DOF should:

- Revise its written procedures for Examiners to follow and should provide instructions for conducting RPTT reviews that are consistent with the instructions provided to RPTT filers with the returns and with the City's rules and regulations. Such revised written procedures should include detailed steps the Examiners should take when reviewing the returns and the related documents that should accompany the returns in every situation and be consistently applied for all five boroughs.

- Provide adequate RPTT training for Examiners and Supervisors to ensure that RPTT related documentation is reviewed properly and consistently.
- Review the Automated City Register Information System's (ACRIS) functionality to ensure that manual overrides can be made by tax filers only in permissible circumstances.
- Consider expanding ACRIS' functionality to automatically identify and require the submissions of all the related documents DOF's RPTT return instructions direct taxpayers to submit with their RPTT returns and to further automatically identify the "suspected documents" to preempt incomplete submissions.
- Consider upgrading its computer system to automatically impose RET from the date of the transfer that removes the exemption or otherwise effectively implement the requirement that taxpayers pay the full RET starting from the date a property changes from exempt to non-exempt, including by, as needed, revising policies and procedures to detail the requirements related to the billings for the unexpired portion of the billing cycle.
- Conduct unannounced site visits to ensure that properties are used for exempt purposes only.
- Retroactively bill and collect from the owners the \$2,096,701 under billed RET.

In its response, DOF agreed with three of the audit's seven recommendations. For the remaining four recommendations, DOF partially agreed with two and disagreed with two. DOF specifically agreed that the examiners should ensure that supporting documents, if required, are attached in order for RPTT returns to be filed; that DOF should provide adequate training to ensure that all examiners and supervisors are properly and consistently reviewing and accepting the related documentation in accordance with the RPTT instructions; and that ACRIS should have functionality that enables it to automatically identify and require submission of most of the related documents, and claims that the system already has such functionality.

Audit Follow-up

DOF reported that the three recommendations that it agreed with have either been implemented or are in the process of being implemented. Two recommendations related to expanding ACRIS functionality and to upgrading the computer system to automatically impose RET on properties that are no longer exempt have been partially implemented. Finally, DOF disagreed with and will not implement the remaining two recommendations to conduct unannounced site visits and to recoup the \$2,096,701 under billed RET. DOF stated that "it is common practice for not-for-profit organizations to create LLC structures and continue to receive an exemption from property taxation." Properties that are no longer used for exempt purposes should pay RET. When the status of a property has changed, DOF can conduct unannounced site visits to determine whether the property continues to be exempt from RET. DOF should collect the \$2,096,701 RET that was under billed for properties that were not entitled to the exemption.

HEALTH + HOSPITALS

Audit Report on the Financial and Operating Practices of the Children of Bellevue, Inc.

Audit # FP19-100A

Comptroller's Audit Library #8699

Issued: June 23, 2020

Monetary Effect: None

Introduction

The objectives of this audit were to determine whether The Children of Bellevue, Inc. (CoB) had adequate controls over and accurately reported revenues and expenses; and complied with relevant fiscal procedures, guidelines, and laws.

CoB is a non-profit organization established to provide funding and develop programs that benefit children who are patients at NYC Health + Hospitals/Bellevue (H+H) (Bellevue). Per its mission, CoB is responsible for the initiation, funding, and development of various programs at Bellevue that enhance the patient care of children admitted to the hospital.

As stipulated in its by-laws, CoB's day-to-day operations are overseen by a Board of Directors. The Board of Directors is broken down into various subcommittees including the Executive, Audit, Finance, Governance, Development and Marketing, Program, and Toast Committees, which provide guidance to specific areas of the CoB's operations.

For Calendar Year 2018, CoB reported a total income of \$1,230,608 and reported total expenses of \$1,406,027. Thus, CoB incurred a net loss of \$175,419 in Calendar Year 2018.

Results

The audit found several weaknesses in CoB's internal control structure. Specifically, the audit found that CoB did not establish adequate written policies and procedures for employees on the proper way to manage all of the day-to-day fiscal activities of the organization. In addition to the lack of organizational policies and procedures, the audit found that H+H did not update its Operating Procedure 10-20 (OP 10-20), a procedure established to govern the operations of H+H's auxiliaries; consequently, H+H officials stated that the OP 10-20 was outdated and no longer enforced. Consequently, we identified deficiencies within the organization's procedures for revenue collection, recordkeeping, and execution of written agreements with its independent contractors.

The audit also found that CoB did not maintain accurate and consistent books and records for its donations across its multiple accounting systems. In addition, CoB's accounting practices did not include a practical means of identifying transactions across those accounting systems.

To address these issues, the report made a total of five recommendations—two recommendations to CoB's Board of Directors and three recommendations to CoB. The audit recommended that CoB's Board of Directors should:

- Establish additional written policies and procedures that include detailed guidance, such as segregating duties and/or implementing alternative controls and verification procedures over its revenue and reporting processes, entering written agreement with independent contractors, to its employees on the day-to-day fiscal activities of the organization; and
- Ensure that CoB employees are notified of the requirements as set forth in the policies and procedures and effectively monitor their adherence to such requirements.

The audit recommended that CoB should:

- Ensure all revenue and expense information is accurately and consistently reported across all accounting/management systems used by the organization;
- Utilize a unique identification number or an alternative means of identifying transactions across its accounting systems and records; and
- Ensure that all financial and operational information reported to the Board of Directors and H+H accurately reflects the organization's financial position.

Although CoB addressed each of the audit's recommendations in its response, it did not clearly state whether it agreed or disagreed with them. In its response, CoB stated that it "has established strong controls that ensure the accuracy and integrity of donation processing and will formalize these verification procedures with written policies and/or procedures to document the existing practice." While CoB is a small organization, its response shows that it does not fully understand the risks associated with the lack of segregation of duties or alternative controls.

CoB further stated in its response that the audit report was not adjusted to reflect documentation it provided to the auditors. However, the additional documentation provided by CoB was carefully considered and the auditors determined that it did not contain necessary detailed information to support the purported adjustments and corrections.

Audit Follow-up

The CoB reported that the audit recommendations have either been implemented or are in the process of being implemented. CoB stated that it is currently in the process of establishing written policies and procedures with the anticipated completion date of December 31, 2020. A policy for the distribution of new policies and procedures to the Board by the Director of Administration is expected to be completed by the end of the first quarter – March 31, 2021. The remaining three recommendations have been implemented.

DEPARTMENT OF HEALTH AND MENTAL HYGIENE

Audit Report on the Access Controls at the New York City Department of Health and Mental Hygiene's Division of Disease Control over Its Computer Systems

Audit # SI19-060A

Comptroller's Audit Library #8720

Issued: February 12, 2020

Monetary Effect: None

Introduction

This audit is restricted.

DEPARTMENT OF HOMELESS SERVICES

Audit Report on the Department of Homeless Services' Vendor Performance Evaluations

Audit # FK19-094A

Comptroller's Audit Library # 8692

Issued: May 28, 2020

Monetary Effect: None

Introduction

The Department of Homeless Services (DHS) is responsible for preventing homelessness before it occurs, addressing street homelessness, providing temporary shelter and social services to homeless New Yorkers, and assisting them in transitioning from shelter and the street to permanent housing. DHS contracts with vendors to provide goods and social services on its behalf and to support its operations and, in doing so, is required to follow the Procurement Policy Board (PPB) Rules.

Section 4-01(b) of the PPB Rules states,

A performance evaluation shall be done no less than once annually except that for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits, an evaluation report shall be prepared only in cases of deficient performance.

Further, the PPB Rules do not apply to certain procurements as specified in §1-02(d) and certain transactions specified in §1-02(f), "provided [in the latter case] the ACCO determines that the process to be followed is in the best interest of the City and states the basis therefor." The transactions specified in §1-02(f) include government-to-government contracts, the provision of work or services by State-regulated public utilities, State- or federally-regulated cable television and other public services, professional memberships, and subscriptions.

The Mayor's Office of Contract Services (MOCS) facilitates and oversees citywide procurement activities. The Director of MOCS is the City Chief Procurement Officer (CCPO) and is responsible for coordinating and overseeing the procurement activity of Mayoral agency staff. Within each Mayoral agency, the Agency Chief Contracting Officer (ACCO) is responsible for organizing and supervising the procurement activity of subordinate agency staff in conjunction with the CCPO.

In 2017, MOCS launched the Procurement and Sourcing Solutions Portal (PASSPort), an online portal, to facilitate the City's procurement process and allow agencies to document and monitor vendor performance evaluations (PEs) in one centralized system. The PASSPort Performance Evaluations for Agencies user manual states that, "PASSPort will create a draft PE for the contract 12 months after the contract start date."

During Fiscal Year 2018, DHS was responsible for evaluating vendors' performance for 450 contracts that were registered with the Comptroller's Office, with a combined maximum value of \$5.7 billion.

Results

The audit found that DHS generally did not annually evaluate and document vendor performance in accordance with the PPB Rules. A review of the above-mentioned 450 contracts found that DHS did not complete PEs for 171 contracts (38.0 percent), and did not complete PEs timely for 221 contracts (49.1 percent). DHS completed PEs timely for only 58 contracts (12.9 percent).

DHS failed to evaluate vendors' performance for contracts at all or timely because it did not ensure that PEs were in fact created on contract anniversary dates, improperly requested PE exemptions

for contracts, did not adequately monitor staff to ensure they completed PEs, and did not establish policies and procedures for PEs.

Based on these findings, the audit made the following five recommendations that DHS should:

- Ensure that PEs are completed and finalized within 90 days of the contract anniversary date;
- Review PASSPort to ensure that it includes data for all DHS contracts except for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value, and procurements below the small purchase limits;
- Request exemptions only for contracts that meet the PPB Rules' PE exemption criteria and contracts for which services or goods were not provided during the evaluation period;
- Ensure that the ACCO and ACCO staff monitor PE completion and periodically remind staff to complete PEs; and
- Develop written policies and procedures, communicate them to staff, and train staff on their responsibilities for completing PEs including, but not limited to, completion time frames, and monitoring and follow-up activities.

DHS provided a Corrective Action Plan, which DHS stated “identifies the actions already taken, as well as actions that will be taken to address the recommendations in the report. While the agency does not agree with all of the report’s recommendations, we agree that further monitoring and training of staff are needed.”

Audit Follow-up

DHS reported that it implemented or partially implemented three of the audit’s five recommendations. DHS continued to disagree with the remaining two recommendations related to completing and finalizing PEs within 90 days of the contract anniversary date and PE exemption requests. In the absence of timely and complete PE data, DHS and other City agency procurement personnel cannot make fully informed contracting decisions concerning vendors. As a result, the City may extend, renew, or award contracts and funds to vendors that have not demonstrated a satisfactory record of past performance, are not capable of fully or satisfactorily meeting future contract requirements, or lack the business integrity to justify the award of public tax dollars.

NEW YORK CITY HOUSING AUTHORITY

Audit Report on the New York City Housing Authority's Controls over Heat Maintenance

Audit # MG18-101A

Comptroller's Audit Library #8693

Issued: May 28, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether New York City Housing Authority (NYCHA) management had adequate controls to provide heat to residents and to address and resolve heating issues during the heating season.

NYCHA, the largest public housing authority in the United States, was created in 1935 to provide decent, affordable housing for low- and moderate-income New Yorkers throughout the five boroughs of New York City (City). According to data published by NYCHA, as of 2019, more than 370,000 New Yorkers resided in NYCHA's 300+ public housing developments, comprising approximately 2,300 buildings.

NYCHA has established standard operating procedures (SOPs) that set forth the agency's internal operating procedures governing a wide variety of areas. NYCHA's heating SOPs mandate that between October 1st and May 31st, (i.e., the heating season), NYCHA is required to provide heat to its residents when the temperature falls below 55 degrees Fahrenheit. NYCHA requires that its staff respond to heat-related complaints within 24 hours. Responding to a complaint does not, however, necessarily mean that the complaint will be resolved within 24 hours, but rather means that steps to assess the heating issue complained of will be initiated within 24 hours. Depending on the circumstances, resolving the complaint itself and restoring heat may take longer. Once a complaint identifying the need for a repair (heat-related or otherwise) is received by NYCHA, it is entered into Siebel, NYCHA's computer software system used for scheduling appointments. The complaint is then automatically uploaded from Siebel into Maximo, NYCHA's computer software system used for generating work orders and for tracking the status of repair work orders. Heat-related work orders are categorized as "NOHEAT" in Maximo.

If NYCHA, upon investigation of a resident's complaint, determines that the concern is related to a system-wide heat failure (e.g., affecting an entire development, building, apartment line or stair hall), the corrective maintenance work order will be closed and an "outage work order" will be opened. According to NYCHA's records, there were 167,752 no-heat work orders created during the 2017-2018 heating season as a result of complaints made by residents. Of these, 81,997 (49%) resulted from outages and 85,755 (51%) resulted from heating complaints unrelated to outages.

Results

The audit found that the tools used by NYCHA's central management to oversee and track heating issues were inefficient and ineffective. Specifically, the audit found that NYCHA did not have the ability to readily track the status and resolution of repairs required to respond to heating complaints that are not the result of outages. As a result, among other things, NYCHA management cannot readily identify the number of unresolved heat-related complaints open at any one time nor can it readily determine the length of time it took to ultimately resolve those complaints. Absent such information, NYCHA's ability to identify problems that delay repairs is undermined and, as a result, NYCHA is significantly hindered in its ability to determine how to most effectively allocate resources, make operational changes, and enhance training and

oversight in order to address problems. The audit also found that NYCHA did not have adequate procedures for independently verifying the accuracy of the repair information that staff records in Maximo. As a result, the degree to which the repair-related data reported in the system can be relied upon is questionable.

Further, the audit found that NYCHA did not maintain complete inventory listings of all the boilers currently in its developments. The audit also found that NYCHA did not maintain adequate records of mandated external and internal boiler inspections in a manner that enables the agency to track the status of those inspections and ensure that all required inspections are completed. Moreover, during the audit period, NYCHA did not maintain adequate records that deficiencies identified in these inspections had been addressed.

NYCHA's persistent failure to adequately resolve heating issues will continue unless management addresses the deficiencies found and establishes systems that enable it to reliably track the causes and occurrences of heating problems, equipment conditions and deficiencies, along with the timing and adequacy of repairs, including whether work was properly done.

The audit made eight recommendations to address the issues raised, including that NYCHA should:

- Create a mechanism for it to efficiently track all heat-related complaints, including those that are not caused by system-wide outages, from receipt of a complaint to its final disposition so that the agency can efficiently and effectively determine, among other things, the time it takes to resolve such complaints, identify aging complaints, address languishing complaints, and improve systems that lead to delayed resolutions of complaints.
- Maintain a complete and updated inventory listing of boilers with unique identifying information, to better enable NYCHA to track and monitor issues relating to each boiler.
- Establish a formal system for documenting its tracking of all boilers that require inspections and the status of such inspections so as to ensure that all boilers receive the required internal, external, and preventive maintenance inspections in a timely manner and that deficiencies found during the inspections are corrected within the time frames mandated by applicable law, rules, regulations, and agreements with external oversight agencies.
- Continue its efforts to develop a tracking system that would allow it to identify the work orders created to address deficiencies identified during inspections so as to be able to track the repairs and the timeliness of those repairs.

In its response, NYCHA agreed without any qualifications with three recommendations relating to analyzing the feedback that it receives from residents with regard to their satisfaction with the heating-related work; ensuring that it disseminates its inventory listing to those units within NYCHA that are involved in processes related to the boilers; and continuing its efforts to develop a tracking system to identify work orders created to address deficiencies. In addition, NYCHA agreed in principle but claimed that it was already in compliance with four recommendations relating to the agency creating a mechanism for it to efficiently track all heat-related complaints, to monitoring the adequacy of its staffing levels; to maintaining a complete and updated inventory listing of boilers with unique identifying information; and to establishing a formal system for documenting its tracking of all boilers that require inspections. By asserting that the agency's current practices are consistent with the recommendations, however, NYCHA has effectively rejected the auditors' recommendations that its current practices need to be improved. NYCHA did not directly address one recommendation related to developing a process in which supervisors are required to follow up on a prescribed number of closed out work orders and confirm that the work reported as completed was conducted as reported.

Audit Follow-up

NYCHA reported in detail the improvements it made for addressing and improving the monitoring of heat-related complaints and work orders. Specifically, NYCHA stated that it has implemented five recommendations and is in process of implementing a sixth recommendation by analyzing the responses from a qualitative survey sent to a pre-selected group of residents. However, NYCHA failed to address two recommendations relating to (1) creating a mechanism for it to efficiently track all heat-related complaints, including those not caused by system-wide outages and (2) developing a process whereby supervisors are required to follow up on a prescribed number of closed out work orders and confirm that the work reported as completed was conducted as reported. Although NYCHA offered lots of details and examples in its response, it did not directly or specifically address either one of the two recommendations. These recommendations are intended to address two significant deficiencies found during the audit. Namely, NYCHA currently cannot readily identify the number of unresolved heat-related complaints open at any one time or determine the length of time it takes to ultimately resolve complaints, nor does it adequately verify the accuracy of the repair information that staff records in Maximo. Consequently, NYCHA should implement these recommendations and correct these deficiencies.

NEW YORK CITY HOUSING AUTHORITY

Audit Report on the New York City Housing Authority's Preventive Maintenance and Repairs on the Roofs under Warranty

Audit # SE18-059A

Comptroller's Audit Library # 8659

Issued: July 26, 2019

Monetary Effect: Potential Savings: \$28,682,816

Introduction

This audit was conducted to determine whether the New York City Housing Authority (NYCHA or Authority) adequately performed the preventive maintenance and repairs required under its roof warranties.

NYCHA is the largest public housing agency in the United States and operates more than 300 developments, consisting of more than 2,300 buildings with approximately 176,000 apartments throughout the five boroughs. 304 of its developments are 30 years or older. More than 370,000 low- and moderate-income New Yorkers reside in NYCHA's public housing developments across the City's five boroughs.

Roofs that are adequately maintained, repaired, and, when necessary, replaced are essential to preserving building integrity by helping to prevent water intrusion into buildings that will degrade ceilings, walls, and floors and that can cause mold, a condition that can pose a significant health risk to residents. Roof replacements require substantial investments. According to NYCHA, during Fiscal Years (FYs) 2000 through 2010, NYCHA spent approximately \$452 million for 715 roof replacements and related work. Recently, in 2018, the City allocated \$1.3 billion in capital funds over 10 years to replace 952 roofs at NYCHA buildings across the City, according to a City Council report.

When putting new roofs on NYCHA buildings, the Authority generally contracts with roofing contractors to install 4-ply roofing systems with manufacturers' 20-year warranties. NYCHA must implement a maintenance program entailing regular, documented inspection and upkeep of the roofs in order to be covered by these warranties. Each roof warranty specifically stipulates that failure by NYCHA to follow the warranty maintenance program will void the warranty. The consequence, if the warranty is voided, is that any subsequent roof repairs—and their cost—would become NYCHA's responsibility.

NYCHA's Capital Projects Division (CPD) is responsible for the replacement and installation of the Authority's roofs, ensuring the adequacy of the contractors' completed work, and securing the essential documents from the contractors—including the manufacturers' warranties. From that point forward, each Development Superintendent is responsible for administering the roof warranty, which includes conducting and documenting monthly inspections, initiating work orders for any necessary roof repairs, and maintaining the associated records. The Development Superintendent reports to a Property Manager, who oversees the development's maintenance and operational activities. In addition, NYCHA has 20 Regional Asset Managers (RAMs) that oversee several developments and, as relevant to this audit, are supposed to inspect the roofs semiannually, among their other responsibilities.

NYCHA utilizes Primavera and Maximo, the two primary information systems that it relies on to manage its assets and roof construction projects. NYCHA also uses UNIX, an in-house developed Access database, which it uses to maintain certain supplemental information about roof warranties.

The scope of this audit covered roofs that were replaced at various NYCHA buildings throughout the five boroughs during FYs 2000 through 2010. The focus was on roofs with extended warranties—those with a coverage period of at least 20 years—at 158 buildings, which were replaced at a total cost, with related work, of nearly \$275 million.

Results

The audit found that NYCHA's performance of the preventive maintenance and repairs required under its roof warranties was inadequate. Rather than implementing a forward-looking systematic program of proper roof inspections by qualified personnel and scheduled *preventive* maintenance to maximize the life expectancy of its roofs, NYCHA instead focuses on *corrective* maintenance, which can lead to increased costs, damage to the buildings and increased risks to the residents' health and safety. NYCHA addresses repairs as needs occur and are brought to its attention, often as a result of leaks, rather than through regular inspection of the roofs by qualified personnel. Overall, organizational weaknesses and a lack of transparency in NYCHA's operations appear to have significantly impeded NYCHA's performance of its responsibilities to inspect, preventively maintain, and repair its roofs.

In particular, the audit found:

- significant to moderate deficiencies on 19 (54 percent) of the 35 sampled roofs, indicating that the maintenance and repairs required by the warranty were not always performed or were not performed properly;
- NYCHA seldom used a warranty to have leaks and other deficient roof conditions repaired by the manufacturers under warranty terms;
- at least 8 roofs were replaced 10 years prematurely costing NYCHA \$367,000 in loss of initial investment and \$3.7 million for unplanned replacement of those 8 roofs;
- inadequate use of IT systems including inadequate recordkeeping in Primavera, Maximo and Unix systems; and
- NYCHA lacks financial and organizational accountability for roofs.

The audit identified \$28,682,816 in potential monetary effect, which includes: \$24,620,162 in roof investment which is at risk at the 19 sampled NYCHA buildings where the audit found significant to moderate roof deficiencies; and a loss of \$367,000 in initial investment and the unplanned expenditure of \$3.7 million resulting from replacement of 8 roofs, 10 years prematurely.

This report made a total of 27 recommendations, including that NYCHA should:

- Perform adequate inspections, preventive maintenance, and repairs in a timely manner to ensure that its roofs are protected by the manufacturers' warranty coverage and can be kept in service throughout their expected useful life.
- Investigate prolonged ponding conditions observed by the auditors on 14 building roofs to determine whether the roof insulation has been compressed from the weight of the membrane and standing water, whether the roof insulation has become saturated from leaks and has degraded, whether roof drains are clogged, and whether there are inadequate flows to roof drains. NYCHA should consider using advanced moisture-assessment techniques such as thermal scanning to determine the extent of moisture accumulation.
- Develop a comprehensive policy and procedures manual covering roof inspection, maintenance, repairs, and the preservation and use of warranty coverage, and provide it to appropriate staff, including all Development Superintendents. In developing the manual NYCHA should consider consulting with subject matter experts, which might include the National Roofing Contractors Association (NRCA), real property management professionals, and roof manufacturers, to identify best practices and to consider whether new technologies may offer NYCHA opportunities to improve its performance of these responsibilities.

- Update the standard procedures that touch upon roof inspection, maintenance, repair, and warranty administration to reflect the organization’s current operational structure and/or processes.
- Ensure that applicable standard procedures that concern or touch upon record-keeping for roofs are consistently followed. Specifically, designate RAMs or other appropriate officials to regularly review development-level records to ensure that each development maintains a complete file on its roofing systems, including but not limited to the warranty, invoices, and logs of all inspections performed, repairs that have been made to the roofing systems, and contract information for the manufacturer or contractor who replaced the roof(s) at the development, and that the appropriate records are kept up-to-date in Maximo, NYCHA’s system of record for asset management.
- Ensure that all IT systems are utilized effectively to realize full benefits of the investments and to help NYCHA management monitor maintenance and repair of its roof assets.

In its response, NYCHA stated that while it “agrees with most of the recommendations, it should be noted that IT enhancement, new project management system and electronic document storage were initiatives that were already underway, and NYCHA management was aware of some gaps in oversight.”

From a careful review of NYCHA’s response, it appears that NYCHA generally agreed with 24 of the 27 audit recommendations and disagreed 3 of the recommendations (# 4, #26, and #27).

Audit Follow-up

In its December 22, 2020 update, NYCHA provided the implementation status and date for each of the recommendations. Of the 27 audit recommendations, NYCHA has implemented 11 and is in the process of implementing 16. NYCHA stated that Primavera has been replaced by e-Builder and the “UNIX” system has been replaced by Maximo. NYCHA also stated that monthly inspections are scheduled to be moved in Maximo during the first quarter of 2021 and that it plans to conduct semi-annual inspections of roof conditions by qualified individuals by hiring additional staff by 2022.

HUMAN RESOURCES ADMINISTRATION

Audit Report on the Human Resources Administration's Vendor Performance Evaluations

Audit # FK19-092A

Comptroller's Audit Library #8704

Issued: June 30, 2020

Monetary Effect: None

Introduction

The Human Resources Administration (HRA) is responsible for, among other things, providing temporary assistance and work support to New Yorkers in need through a variety of programs such as temporary cash assistance, Medicare, food stamps, career services, home health care, child care, adult protective services, assistance to victims of domestic violence, HIV/AIDS support services, and child support enforcement. HRA contracts with vendors to provide goods and services on its behalf and to support its operations and, in doing so, is required to follow the Procurement Policy Board (PPB) Rules.

Section 4-01(b) of the PPB Rules states,

A performance evaluation shall be done no less than once annually except that for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits, an evaluation report shall be prepared only in cases of deficient performance.

Further, the PPB Rules do not apply to certain procurements as specified in §1-02(d) and certain transactions specified in §1-02(f), "provided [in the latter case] the ACCO determines that the process to be followed is in the best interest of the City and states the basis therefor." The transactions specified in §1-02(f) include government-to-government contracts, the provision of work or services by State-regulated public utilities, State- or federally-regulated cable television and other public services, professional memberships, and subscriptions.

The Mayor's Office of Contract Services (MOCS) facilitates and oversees citywide procurement activities. The Director of MOCS is the City Chief Procurement Officer (CCPO) and is responsible for coordinating and overseeing the procurement activity of Mayoral agency staff. Within each Mayoral agency, the Agency Chief Contracting Officer (ACCO) is responsible for organizing and supervising the procurement activity of subordinate agency staff in conjunction with the CCPO.

In 2017, MOCS launched the Procurement and Sourcing Solutions Portal (PASSPort), an online portal, to facilitate the City's procurement process and allow agencies to document and monitor vendor performance evaluations (PEs) in one centralized system. The PASSPort Performance Evaluations for Agencies user manual states that "PASSPort will create a draft PE for the contract 12 months after the contract start date."

During Fiscal Year 2018, HRA was responsible for evaluating vendors' performance for 589 contracts that were registered with the Comptroller's Office, with a combined maximum value of \$2.76 billion.

Results

The audit found that HRA generally did not annually evaluate and document vendor performance in accordance with the PPB Rules. A review of the above-mentioned 589 contracts found that HRA did not complete PEs for 267 contracts (45.33 percent), and did not complete PEs timely for an additional 315 contracts (53.48 percent). HRA completed PEs timely for only 7 contracts (1.19 percent).

HRA failed to evaluate vendors' performance for contracts at all or timely because it did not ensure that PEs were in fact created on contract anniversary dates, improperly requested PE exemptions for contracts, did not adequately monitor staff to ensure they completed PEs, and did not establish policies and procedures for PEs.

Based on these findings, the audit made the following five recommendations that HRA should:

- Ensure that PEs are completed and finalized within 90 days of the contract anniversary date;
- Review PASSPort data to ensure that it includes data for all contracts except for procurements of goods by competitive sealed bid other than sealed bids awarded based on best value and procurements below the small purchase limits;
- Request exemptions only for contracts that meet the PPB Rules' PE exemption criteria and contracts for which services or goods were not provided during the evaluation period;
- Ensure that the ACCO and ACCO staff monitor PE completion and periodically remind staff to complete PEs; and
- Develop written policies and procedures, communicate them to staff, and train staff on their responsibilities for completing PEs including, but not limited to, completion timeframes, and monitoring and follow-up activities.

HRA provided a Corrective Action Plan, which HRA stated "identifies the actions already taken, as well as actions that will be taken, to address the recommendations in the report. While the agency does not agree with all of the report's recommendations, we agree that further monitoring and training of staff are needed."

Audit Follow-up

HRA reported that it implemented or partially implemented three of the audit's five recommendations. However, HRA continued to disagree with the remaining two recommendations related to completing and finalizing PEs within 90 days of the contract anniversary date and PE exemption requests. In the absence of timely and complete PE data, HRA and other City agency procurement personnel cannot make fully informed contracting decisions concerning vendors. As a result, the City may extend, renew, or award contracts and funds to vendors that have not demonstrated a satisfactory record of past performance, are not capable of fully or satisfactorily meeting future contract requirements, or lack the business integrity to justify the award of public tax dollars.

HUMAN RESOURCES ADMINISTRATION

Audit Report on the Human Resources Administration's Monitoring of the Homebase Program

Audit # MD18-139A

Comptroller's Audit Library #8669

Issued: January 22, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Human Resources Administration (HRA) had adequate oversight over its Homebase Homelessness Prevention (Homebase) Program.

The mission of the New York City (City) Human Resources Administration/Department of Social Services (HRA/DSS) is to fight poverty and income inequality by providing food and emergency rental assistance to City residents in need of such assistance. DSS is comprised of the administrative units of HRA and the Department of Homeless Services (DHS).

Homebase, started in 2004 under DHS, is structured as a neighborhood-based homelessness prevention network with 26 locations across the City's five boroughs. Homebase offers a range of services and is designed to provide personalized assistance to families at risk of homelessness and help them develop plans to overcome an immediate housing crisis and "achieve housing stability."

Homebase primarily serves households whose income is below 200 percent of the federal poverty level for families with children or 30 percent of Area Median Income for adult households who are at risk of homelessness or who have recently left the shelter system.

In January 2017, the administration of Homebase was transferred from DHS to HRA, and in October 2017, HRA began to enter into new Homebase contracts with the Homebase service providers. These new Homebase contracts require most of the same deliverables as the contracts that had previously been entered into by DHS.

During the audit scope period, HRA had Homebase contracts with seven non-profit organizations: Help USA; Bronxworks; Catholic Charities Community Services Archdiocese of NY (ARCHNY); Catholic Charities Neighborhood Services (CCNS); CAMBA; Rise Boro Community Partnership; and SUS Urgent Housing Programs. These organizations had 27 individual contracts with HRA or DHS during the audit scope period. Eleven contracts were entered into when the program was run by DHS and 16 contracts were entered into by HRA in October 2017.

For Calendar Years 2018 and 2017, DSS reported total expenses for the Homebase program of \$53,720,899 and \$53,086,273, respectively. The City Tax Levy portion of these amounts for 2018 and 2017 were \$27,684,745 (52 percent) and \$27,054,090 (52 percent), respectively.

Results

The audit found that HRA had inadequate oversight over the Homebase Program. The audit found that HRA's reviews of Homebase providers' case files were not consistently performed or reviewed. In the limited number of case file reviews that HRA *did* conduct, HRA reviewers frequently raised concerns about missing documentation and client program eligibility, which suggests that regular and more frequent reviews were needed. Moreover, in the sample of Homebase provider case files reviewed in connection with the audit, deficiencies similar to the ones identified by HRA during its case file reviews were found. These included incomplete proof of income documentation and missing financial assistance documentation. In addition, the audit found deficiencies in the providers' documentation of services they provided. Further, HRA's

exception and case service level override policies were not adequately documented in written policies or clearly communicated to providers.

In addition, the audit found a weakness in HRA's file review methodology in that providers were given advance notice of the files that would be reviewed. Such notice undermines the effectiveness of the reviews because it allows providers the opportunity to belatedly create required documentation that had not been maintained in the ordinary course of business.

Further, the audit found that HRA did not perform timely fiscal reviews of providers and did not ensure timely submission by the providers of their audited financial statements. In addition, DSS—as the agency responsible for overseeing HRA and DHS—did not consistently follow its procedures for the issuance and recoupment of advance payments made to providers. As a result, as of March 6, 2019, DSS had failed to recoup \$2,271,797 in advance payments for seven contracts that were closed out in October 2017. Further, providers failed to make timely submissions of their year-end close-out reporting for 12 contracts.

Additionally, the audit found inaccuracies and inconsistencies in HRA's Homebase reporting. In particular, the audit identified instances where clients were recorded in DHS' Client Assistance and Rehousing Enterprise System (CARES) with incorrect family types and funding sources. The audit also found that HRA did not appropriately include all single adults who return to shelter in the number of returning single adults that it reported in the Mayor's Management Report (MMR).

Finally, the audit found that HRA did not fully track clients who return to the Homebase program for assistance.

To address these issues, the audit made 19 recommendations, including that:

- HRA should improve its monitoring controls to ensure that it conducts two formal case file review cycles annually and should ensure that its case file review summaries are reviewed for accuracy and sent to the providers timely.
- HRA should not give providers advance notice of the case files to be reviewed.
- HRA should ensure that fiscal audits of Homebase providers are conducted on a timely basis.
- DSS should implement and enforce procedures to track the issuance and recoupment of Homebase advance payments, including but not limited to: conducting monthly reconciliations of advance payments to the recoupment records; establishing an advance payment tracker; and reconciling advance payment information from HHS Accelerator and FMS.
- DSS should ensure that recoupments for advance payments and year-end close-outs are made in a timely manner, and that remaining outstanding advances are deducted from close-out invoices in accordance with its Fiscal Manual.
- DSS should make every effort to recover the outstanding advance payment amounts for the closed contracts identified in the audit.
- HRA should ensure that providers promptly upload copies of their certified financial statements into the City's database used to process provider's financial information in accordance with their contract requirements.
- DSS should ensure that CARES has proper validation rules to prevent clients from being assigned to incorrect funding type, family types, or service levels.
- DSS should strengthen its controls over the calculation of the retention data to ensure that the criteria set are consistent and the figures reported in the MMR are accurate.

- HRA should consider tracking the number of clients who return to the Homebase Program within one year after their cases are closed.

In its response, HRA agreed with five recommendations and partially agreed with eight recommendations. HRA disagreed with the need for the remaining six recommendations that it track the issuance and recoupment of advance payments; ensure that recoupments for advance payments and year-end close-outs are made timely; ensure that modified recoupment schedules are documented and adhered to; recover outstanding advance payments; and ensure that first advances are recouped before second advances are recouped. Officials argued that these recommendations reflect the agency's current practices. However, the auditors did not find this to be the case, therefore, necessitating these recommendations. HRA also disagreed that it should consider tracking the number of clients who return to the Homebase Program. However, this is a critical element of monitoring the effectiveness of the individual providers and the program overall. Consequently, HRA should implement this recommendation.

Audit Follow-up

HRA/DSS reported that 11 recommendations have either been implemented or are in process of being implemented and that four recommendations have been partially implemented. HRA/DSS continues to disagree with the remaining four recommendations. DSS stated that it is already in compliance with two recommendations concerning ensuring recoupment for advance payments and year-end close-outs are done timely, and documenting recoupment schedules. DSS also continues to disagree with the recommendation to fully recoup first advance payments before second advance payments are recouped. HRA disagreed with the remaining recommendation to track clients who return to the Homebase Program after their cases are closed. However, implementing the recommendations with regard to advance payments, year-end closeouts, and recoupments is important because without them the risk that providers will be paid for services not provided, and that advanced funds may never be recouped, is increased. In addition, by not tracking clients who return to the Homebase Program, HRA reduces its ability to evaluate the effectiveness of the program.

DEPARTMENT OF INFORMATION TECHNOLOGY AND TELECOMMUNICATIONS

Final Letter Report on the Installation of LinkNYC Kiosks in New York City as Provided by CityBridge LLC Phase III Manhattan

Audit Number: SZ20-098AL

Comptroller's Library #8700

Issued: June 25, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether CityBridge installed and maintained the Kiosks with all of the required key features. According to the City's franchise agreement with CityBridge, the installation of 7,500 Kiosks across the five boroughs will be completed in ten phases. This audit focused on the installation of Kiosks in the borough of Manhattan as required by Phase III and is the third in a series of audits of the ongoing installation of Kiosks. Unlike the previous reports of Phase I and Phase II, this report was limited to Manhattan.

The Department of Information Technology and Telecommunications (DoITT) was established to, among other things, provide for the sustained, efficient, and effective delivery of information technology (IT) services, infrastructure, and telecommunications to enhance service delivery to the City's residents, businesses, employees, and visitors. DoITT serves 120 City agencies, boards, offices, and more than 8 million City residents and 300,000 employees. It aims to provide New Yorkers and the agencies that serve them with innovative and accessible technology solutions.

On December 10, 2014, the Franchise and Concession Review Committee (FCRC) unanimously approved a non-exclusive franchise agreement that authorizes CityBridge to install, operate, and maintain public communications Kiosks.

The key features of the Kiosks include functionalities that:

- Enable users to use their personal devices to connect to LinkNYC's free Wi-Fi;
- Provide access to City services, maps, and directions from a touchscreen tablet;
- Enable users to make free phone calls to anywhere in the U.S. by using the Ring Central app on the tablet or the tactile keypad and microphone, and to plug in their personal headphones for privacy;
- Provide a dedicated red 911 button for use in the event of an emergency;
- Enable users to charge their personal devices using the Kiosk's power-only Universal Serial Bus (USB) port; and
- Provide two 55" HD displays for public service announcements and advertising.

Built at no cost to taxpayers, the five-borough LinkNYC network is expected to, through advertising proceeds, generate more than \$500 million in revenue for the City over the initiative's first 12 years. According to DoITT, by replacing an aging network of public pay telephones with state-of-the-art Kiosks, CityBridge will transform the physical streetscape with a sleek design, enhance New Yorkers' access to information, and create new local jobs for the development, service, and maintenance of the Kiosks.

Initially, the franchise agreement authorized CityBridge to install over 7,500 Kiosks across the five boroughs over an eight-year period. However, an amendment to CityBridge's franchise agreement was approved in May 2018, which extended the buildout period for an additional two years, from 2023 to 2025. This amendment changed the minimum number of Kiosks

required to be operational each year, and reduced the number of Kiosks in Manhattan to be installed and operational by the end of Phase III from 1,782 to 985.

Results

Auditors tested 979 out of the 985 Kiosks in Manhattan and found that those 979 Kiosks were operational as required by the agreement. In addition, the audit found that the installed Kiosks contained the required key features and generally, with some exceptions noted, at the time of sampling were operating as intended. Specifically, the audit found that:

- 907 of 979 tablet screens (93 percent) were operating as intended;
- 907 of 979 Kiosks (93 percent) enabled users to make phone calls;
- 963 of 979 Kiosks (98 percent) were able to connect to LinkNYC free Wi-Fi;
- 914 of 979 Kiosks (93 percent) had operable USB charging ports that could charge cellular devices; and
- 958 of 979 left-side advertising screens (98 percent) and 959 of 979 right-side advertising screens (98 percent) were operating on the Kiosks.

The audit recommended that DoITT should: (1) ensure that CityBridge fulfills its contractual obligations by ensuring that the Kiosks' Wi-Fi feature is functioning at the level required by the agreement; (2) ensure that CityBridge repairs the key features that were not functioning during our tests.

In its written response, DoITT agreed with the audit's findings and recommendations, stating, "We are pleased with your finding that, overall, the kiosk services generally operated as intended. . . . DoITT agrees with the recommendations and will continue to work with CityBridge to meet the LinkNYC Wi-Fi levels of availability with respect to the agreement."

Audit Follow-up

DoITT reported that both audit recommendations have been implemented. DoITT stated that it "continues to inspect Links for compliance and to notify the franchise of deficiencies found" and that inspectors are placed in the field five days a week to provide follow-up.

MULTI-AGENCY

New York City Comptroller Scott Stringer's Investigation into Child Lead Exposure

Report # RI20-085S

Comptroller's Report #8666

Issued Date: September 26, 2019

Monetary Effect: None

Introduction

Exposure to lead can irreversibly damage the developing brains and nervous systems of infants and young children. The most common exposure source is lead-based paint and dust. Local Law 1 of 2004 (LL1) was intended to eliminate lead hazards before children were exposed. The Office of the New York City Comptroller investigated the City's procedures under LL1 for addressing lead poisoning hazards affecting children, primarily those residing in privately owned, multi-family buildings. The findings are based on analyses of data provided by the Department of Housing Preservation and Development (HPD), the Department of Health and Mental Hygiene (DOHMH), and publicly available sources including NYC Open Data, as well as interviews with City officials and testimony obtained from experts and other community members. The investigation focused on the period from January 1, 2013 through October 10, 2018.

Results

The investigation revealed that:

- Until July 2018, the City's threshold for a hands-on response to a report of a child with an elevated blood lead level lagged behind the 5 mcg/dL standard established by the Center for Disease Control in May 2010.
- 26,027 children tested with venous blood lead levels at or above 5 mcg/dL, including 9,234 children who tested above that level two or more times.
- DOHMH did not share with HPD locations of children testing with elevated blood lead levels. HPD's enforcement efforts did not align with areas where high rates of children with elevated blood lead levels resided—enforcement was strictly complaint driven.
- HPD's lead inspection unit neither performed nor attempted to perform a lead inspection in 9,671 buildings where 11,972 children with blood lead levels at or above 5 mcg/dL lived. 2,749 of the 11,972 children tested with an elevated blood lead level after another child in the same building had done so. These uninspected buildings constitute 63 percent of the buildings under HPD jurisdiction in which one or more children were found to have elevated blood lead levels.
- 1,420 buildings under HPD jurisdiction were home to three or more children diagnosed with elevated blood lead levels. 35 percent of these buildings were never visited by an HPD lead inspector.
- HPD failed to enforce landlord compliance with two key provisions of LL1 designed to proactively prevent exposure to lead. HPD issued zero violations to building owners for failure to comply with the turnover requirements and zero violations for their failure to perform annual inspections.
- Official statistics understate the extent of children with elevated blood lead levels since half of all children in the City are not adequately tested as required by law. 20 percent of

children turning age 3 in 2017 never had a blood lead level test, and an additional 30 percent only received one out of two required tests.

The report's recommendations included coordinating HPD and DOHMH efforts, including data sharing, to identify and remedy lead paint "hotspots" before children are put at risk; HPD inspecting for lead hazards all 9,671 buildings identified as housing children with elevated blood lead levels that were never visited by an HPD lead inspector; providing the full funding needed to carry out *LeadFreeNYC* initiatives; HPD enforcing turnover and annual inspection requirements of LL1; and DOHMH boosting blood lead level testing rates for children under age 3—initially by reaching out to families in buildings with known histories of lead contamination.

MULTI-AGENCY

Financing of the Conversion of 17 Former Cluster Site Buildings

Report # RI20-097SL

Comptroller's Report #8679

Issued Date: March 20, 2020

Monetary Effect: None

Introduction

An analysis of the flawed method the City employed in financing the \$173.5 million bulk purchase of 17 buildings in Brooklyn and the Bronx (the "Properties") in April 2019 to support their conversion from cluster site shelters to permanent affordable housing found:

- The City financed 100 percent of the purchase price without obtaining reasonable assurance that its loan did not exceed the Properties' value, and the price was well above the Properties' value.
- The City's declaration of eminent domain resulted in a higher purchase price because it requires a higher standard of appraisal.
- The City inappropriately relied on a restricted appraisal.
- The City did not sufficiently consider lower valuations and inappropriately considered non-comparable buildings.
- The City failed to identify and account for the full cost of rehabilitation of the buildings.
- The City's assumption of a rent program that was planned to be abandoned was questionable.
- The City failed to ascertain the fiscal costs of policy considerations.

The report recommended that the City:

- Favor negotiation with owners of properties the City identifies as potential sites for affordable housing over the use or threatened use of eminent domain.
- Identify and use appropriate comparable properties to ensure that its market price analyses are based on correct, relevant data.
- Use appraisal reports consistently with industry standards, avoiding reliance on restricted appraisals of any other parties.
- When two or more appraisals for the same property produce values that are significantly different, either: 1) offer to use a separate independent appraiser, hired by both parties, to assess the property's fair value; or 2) utilize HPD's current guidelines as a framework to obtain two independent "as-is" appraisals, and use the lower of two independent "as-is" appraisals to establish the purchase price the City is willing to finance.
- Determine all foreseeable rehabilitation costs so that the City can take account of the true costs of a prospective acquisition in negotiating the purchase price it is willing to finance.
- Memorialize and retain documentation of all reductions in the value or price of any City-financed acquisition of property due to violations or inadequate capital conditions to support the terms of any financing the City agrees to provide and the price of any property it sells.

- Revisit the questionable determination that a discretionary program where the City pays or subsidizes rents above market rate can properly affect a property's value as its "highest and best use," particularly where the City can decide to end such a program at any time.
- Explore and consider alternate sites through a market or cost-benefit analysis in its assessment of conversion of existing cluster sites, and memorialize all actions and policy considerations that are considered in determining the selection of properties and the expenditure of public funds for affordable housing.

MULTI-AGENCY

Audit Reports on the Compliance of the New York City Department of Health and Mental Hygiene (SZ20-061A), Department of Environmental Protection (SZ20-062A), and Department of Veterans' Services (SZ20-063A) with Local Law 30 Regarding Access to City Services for Residents with Limited English Proficiency

Introduction

The objective of these audits was to determine whether the New York City Department of Health and Mental Hygiene (DOHMH), Department of Environmental Protection (DEP), and Department of Veterans' Services (DVS) were in compliance with Local Law 30, which requires that City agencies providing direct or emergency services to the public create a language access implementation plan and ensure meaningful language access to their services.

In 2017, the New York City Council enacted Local Law 30, effective July 1, 2017, which requires City agencies that provide direct public services or emergency services to have a language access plan that allows residents meaningful access to City services regardless of their proficiency in English. These translation services must be provided in the top 10 designated Citywide languages, which includes the top 6 limited English proficiency languages spoken by the population of New York City as determined by the Department of City Planning and the Mayor's Office of Language Services Coordinator, based on U.S. census data, and the top 4 limited English proficiency languages spoken by the population served or likely to be served by the agencies of the City of New York, excluding the languages designated for translation based on U.S. census data.

Results

Audit Number: SZ20-061A
Comptroller's Library #8677
Issued: February 10, 2020
Monetary Effect: None

The audit found that DOHMH generally complied with Local Law 30. The review of DOHMH's Language Access Plans dated 2009 and 2018 found that DOHMH had made continuous progress to provide meaningful language access to the agency's services for Limited English Proficient (LEP) customers. Its Language Access Plans described the steps that DOHMH has taken to provide its services to the LEP population.

Specifically, the audit found that DOHMH provided direct public services in 13 languages including the top 10 New York City LEP languages as required by Local Law 30. Further, the audit found that through Citywide contracts with language vendors (Language Line Services, LLC and Geneva Worldwide, Inc.) and by utilizing the City's Volunteer Language Bank and agency staff, DOHMH had the ability to provide documentation, translation, and phone interpretation services in 240 languages. Through its contract with Accurate Communications, DOHMH provided American Sign Language interpretation.

In its response, DOHMH agreed with the audit's findings and recommendations. DOHMH stated, "DOHMH is committed to complying with Local Law 30 to ensure that it adequately meets the language needs of the communities we serve. We will ensure that our website is continuously updated and contains only the locations that are serviced by DOHMH."

DOHMH reported that the audit recommendations have been implemented.

Audit Number: SZ20-062A
Comptroller's Library #8678
Issued: February 21, 2020
Monetary Effect: None

The audit found that DEP generally complied with Local Law 30. The review of DEP's Language Access Plans dated 2010 and 2018 found that DEP had made continuous progress towards providing meaningful language access to the agency's services for City residents with Limited English Proficiency (LEP). Its Language Access Plans described the steps that DEP has taken to provide its services to the LEP population.

Specifically, the audit found that DEP provided direct public services such as requests for account information, payments of water and sewer bills, applications for permits, and the filing of complaints in the top 10 New York City LEP languages. Further, the audit found that through a contract with language vendor Voiance Inc., and the City's Volunteer Language Bank (VLB), DEP had the ability to provide documentation, translation, and phone interpretation services in over 100 languages.

In its response, DEP agreed with the audit's finding and recommendation. DEP stated, "As recommended in the report, DEP will continue to comply with Local Law 30 to effectively meet the needs of New Yorkers with limited English proficiency when accessing DEP's services."

Audit Number: SZ20-063A
Comptroller's Library #8676
Issued: January 30, 2020
Monetary Effect: None

The audit found that DVS generally complied with Local Law 30. The review of DVS' Language Access Plan dated 2018 found that DVS had made continuous progress to provide meaningful language access to the agency's services for Limited English Proficient (LEP) customers. Its Language Access Plan described the steps that DVS has taken to provide its services to the LEP population.

Specifically, the audit found that DVS provided direct public services in the top 10 New York City LEP languages as required by Local Law 30. Further, the audit found that through Citywide contracts with language vendors (Language Line Services LLC and Geneva Worldwide, Inc.) DVS had the ability to provide documentation, translation, and phone interpretation services in 175 languages through the above contracts as well as the City's 311 service.

In its response, DVS agreed with the audit's finding and recommendation. DVS stated, "DVS will maintain its compliance with Local Law 30 to ensure that residents with limited English proficiency can effectively navigate the NYC Department of Veterans' Services."

MULTI-AGENCY

Audit Reports on the Compliance of the New York City Department of Health and Mental Hygiene (SZ20-090AL) and Department of Environmental Protection (SZ20-089AL) with Local Law 65 of 2015 Regarding Translation of the Business Owner’s Bill of Rights as It Relates to Agency Inspections

Introduction

The objective of these audits was to determine whether the New York City Department of Health and Mental Hygiene (DOHMH) and the Department of Environmental Protection (DEP) were in compliance with Local Law 65, which is intended to make City agencies’ business-inspection protocols and interactions accessible to immigrants and non-English speakers.

In 2015, the New York City Council enacted Local Law 65 of 2015, amending Section 15 of the City Charter to require: (1) translation of the Business Owner’s Bill of Rights, a “plain language” document, developed by the Mayor’s Office of Operations delineating standards of service for City inspections; and (2) training, also developed by the Mayor’s Office of Operations, in specific protocols for City inspectors to follow during their interactions with non-English speakers during agency inspections. Local Law 65 explicitly applies to six City inspectional agencies, including DOHMH and DEP, and provides for translation services in “at least” the six languages most commonly spoken by limited English proficient individuals as determined by the Department of City Planning (DCP), based on census data (LEP languages).

Thereafter, with the City’s enactment of Local Law 30 of 2017, as of July 1, 2017 through the present, all City agencies that provide direct public services or emergency services, including DOHMH and DEP, must develop and implement language access plans, in consultation with the Mayor’s Office of Language Services Coordinator and the Mayor’s Office of Immigrant Affairs, that include translation and interpretation services in the top 10 LEP languages—the 6 designated by DCP and 4 others determined by the Mayor’s Office of Language Services Coordinator, based on language access data collected by the City Department of Education. Both DOHMH’s and DEP’s Language Access Plans accordingly adopted Local Law 30’s 10-LEP language standard for purposes of both their business-inspection activities subject to Local Law 65 and the various other services they provide directly to the public.

Results

Audit Number SZ20-090AL
Comptroller’s Library #8688
Issued: May 13, 2020
Monetary Effect: None

The audit found that DOHMH generally complied with Local Law 65 and Local Law 30. In one respect, however, DOHMH was less than fully compliant with Local Law 30 and DOHMH’s Language Access Plan in that one of its publications, *Food Service Establishment Business Owner’s Bill of Rights*, was translated into 7 of the top 10 LEP languages. For full compliance, DOHMH will need to add translations of that document into three additional languages—Urdu, French, and Polish.

The audit recommended that DOHMH continue to maintain its overall compliance with Local Law 65 and Local Law 30 to ensure it effectively meets the needs of residents with limited English proficiency when interacting with City inspectors. The audit also recommended that DOHMH should translate its *Food Service Establishment Business Owner’s Bill of Rights* into Urdu, French, and Polish to be in full compliance with Local Law 30.

In their response, DOHMH officials agreed with the audit's findings and recommendations, stating, "We are pleased that your audit found that DOHMH generally complied with Local Law 65 of 2015 and Local Law 30 that was enacted in 2017. To be fully compliant with Local Law 30, DOHMH is in the process of translating its Food Service Establishment Business Owner's Bill of Rights into French, Polish and Urdu as the audit recommends. DOHMH is committed to continue to provide the public with necessary language access to obtain City services and to have this access available during DOHMH inspections for Limited English Proficiency clients."

DOHMH reported that the audit recommendations have been implemented.

Audit Number SZ20-089AL
Comptroller's Library #8694
Issued: June 8, 2020
Monetary Effect: None

The audit found that DEP was partially compliant with Local Law 65 and Local Law 30. While DEP had posted the *Business Owner's Bill of Rights* at its borough offices and provided training for its inspectors on language access policies and procedures, the *Business Owner's Bill of Rights* was only available in English and was not available on DEP's website. For full compliance, DEP will need to translate the document into the 10 LEP languages as required by Local Law 65 and Local Law 30 and make it available on DEP's website.

The audit recommended that DEP translate the *Business Owner's Bill of Rights* into the top 10 LEP languages to be in full compliance with Local Law 65 and Local Law 30 and ensure it effectively meets the needs of business owners with limited English proficiency when interacting with City inspectors.

The audit also recommended that DEP should post the *Business Owner's Bill of Rights* in English and the top 10 LEP languages to its website and provide links to the websites of other appropriate agencies, such as the Mayor's Office of Operations or the New York City Department of Small Business Services, where the *Business Owner's Bill of Rights* can be found in English and the top 10 LEP languages.

In its response, DEP agreed with the audit's findings and recommendations, stating, "DEP has added a link to the Mayor's Office of Operations site (the agency responsible for this document) that contains the Business Owner's Bill of Rights in English as well as translations. In addition, DEP is printing all available translated copies of the Business Owner's Bill of Rights and will have them available at each of its offices that serve the public. Also, DEP will continue to comply with Local Law 65 to effectively meet the needs of New Yorkers with limited English proficiency when accessing DEP's services."

DEP reported that the audit recommendations have been implemented.

OFFICE OF PAYROLL ADMINISTRATION

Letter Report on the Office of Payroll Administration's Controls over Purchasing Practices for Other Than Personal Services Expenditures

Audit # MD20-058AL

Comptroller's Audit Library #8681

Issued: April 3, 2020

Monetary Effect: None

Introduction

The objective of this audit was to determine whether the Office of Payroll Administration (OPA) maintained adequate financial controls over purchasing practices for Other Than Personal Services (OTPS) expenditures.

Since 1984, OPA has provided processing and delivery of payroll and employee benefit services to more than 300,000 civil service workers at over 80 New York City government agencies. OPA is responsible for guiding the continued development and innovative enhancement of the Payroll Management System and related sub-systems, distributing employee pay, maintaining payroll bank accounts, coordinating payroll-related matters among central and line agencies and between the City and external organizations (such as the Internal Revenue Service), developing and disseminating uniform payroll procedures, and maintaining the integrity and accuracy of the City's payroll.

From July 1, 2018 through September 17, 2019, OPA expended a total of \$1,341,117 in OTPS expenditures for goods and services (including maintenance and support of hardware and software, off-site storage, database subscriptions, etc.).

Results

The audit found that OPA generally maintained adequate controls over its purchasing practices for OTPS expenditures. OPA generally adhered to its own policies and procedures, Citywide Purchasing Card (P-Card) Policies and Guidelines, Comptroller's Directives, and Procurement Policy Board (PPB) Rules with regards to the sampled purchases. In addition, OPA generally initiated and properly processed and approved purchases using its Purchase Request System (PRS); purchased items, when applicable and available, through the use of City requirements contracts; maintained adequate supporting documentation for sampled purchases; tracked the sampled equipment purchased; properly approved transactions; charged the correct object codes; and maintained adequate segregation of duties regarding its purchasing practices.

While OPA generally maintained adequate controls, the audit nevertheless identified four documents—one purchase request and three invoices—that were missing from OPA's procurement files at the time of our review. OPA subsequently provided these documents to the auditors. OPA stated that these documents have since been placed in the respective folders.

The audit recommended that OPA ensure that all documents related to its purchases are printed and maintained in its procurement files.

In its response, OPA officials stated that they accept the letter report's recommendation.

Audit Follow-up

OPA reported that staff have been instructed to print and maintain all documents related to its purchases in the associated procurement files and that the Acting Chief Contracting Officers have been instructed to review procurement folders periodically for the required printed documents.

However, OPA also stated that staff have been working remotely since March 2020 and files are currently being stored electronically. This recommendation will be fully implemented when staff return to the office, and the files that were processed while working remotely will be printed and stored in the physical folders to ensure compliance.

BROOKLYN PUBLIC LIBRARY

Final Letter Report on the Brooklyn Public Library's Compliance with Fire and Safety Regulations and the Americans with Disabilities Act

Audit # SR19-111AL

Comptroller's Audit Library #8696

Issued: June 10, 2020

Monetary Effect: None

Introduction

The objective of this audit to determine whether the Brooklyn Public Library (BPL) was in compliance with fire and safety regulations and with Americans with Disabilities Act (ADA) facility accessibility guidelines.

Established in 1896, BPL is one of the nation's largest public library systems, serving more than one million City residents and 700,000 active cardholders. BPL is also one of the largest publicly-funded civic institutions in New York City with a total of 60 branches, including a Business Library and a Central Library, and an annual operating budget of \$119 million. In addition to offering free and open access to books, periodicals, and electronic resources, BPL provides a variety of community-centered programs, services, and resources.

BPL's Department of Public Safety monitors its security and fire safety programs and supervises the training of personnel in emergency responses to fire and events requiring evacuation of its buildings. The Department of Public Safety coordinates, implements, records, and documents fire drills a minimum of twice a year, and yearly updates BPL's Business Continuity Plan, which details how the organization will continue to function during or after an emergency, disaster, or event. The Department of Public Safety also ensures that all BPL patrons, including those with disabilities, have access to library facilities and services.

BPL's Capital Planning and Facilities Management department is responsible for the maintenance, capital planning, and rehabilitation of BPL's network of libraries, which comprises 60 branches. BPL's Capital Planning and Facilities Management department is also responsible for BPL's ADA Policies and Action Plan 2019, which ensures that all exits are identified with proper signage that is adequately illuminated and visible, that entrances and pathways are free from any obstructions, and that bathrooms are accessible for patrons with disabilities.

Results

The audit found that BPL was generally in compliance with its fire and safety regulations. Specifically, the audit found that BPL maintained a Fire Safety and Evacuation Plan as required by the New York City Fire Code. Auditors visited all 60 branches, 5 of which were being renovated at the time of their observations, and found that all 55 operational branches maintained BPL's Fire Safety and Evacuation Plan as mandated by Chapter 4, Section 401.3 of the New York City Fire Code.

The audit also found that BPL properly maintained logs for its fire drills, fire alarms, and sprinkler systems. Auditors observed all 804 fire extinguishers during their observations of the 55 operational branches and found that all 804 were properly tagged, signed, and inspected monthly, as BPL's Department of Public Safety's Departmental Policy & Procedure Manual requires.

However, BPL did not maintain all of the monthly fire extinguisher inspection reports as also required. Specifically, auditors could not account for 137 of 708 fire extinguisher inspection reports for Fiscal Year 2019. BPL officials informed the auditors that 41 of the 137 reports were not

generated because libraries were closed for renovations at different times throughout the year, leaving 96 reports unaccounted for. Upon notification of this issue, BPL officials informed the auditors that a staff member had erroneously destroyed 58 of the 96 missing reports and that the remaining 38 reports could not be located. Without proper maintenance of its fire extinguisher inspection reports, BPL cannot be assured that all fire extinguishers have been inspected and are properly functioning and in good repair.

Additionally, BPL branches were in compliance with its ADA Policies and Action Plan, which states that “signs inside the building should show which restrooms are accessible, directions to the elevators and stairs, as well as to the public service desks, exits, meeting rooms and special collections. Lighting should be strong and uniform, glare-free.” BPL was also in compliance with the NYC Administrative Code Title 27, Chapter 1, Subchapter 6 “Means of Egress,” Section 27-369. Based on the auditors’ observations, all 55 branches had large signs that were clear and visible, exits that were properly identified with adequately illuminated and visible exit signs, and entrances/exits that were free of any obstructions. In addition, auditors observed clearly visible signage that indicated handicap accessible facilities, such as bathrooms, and directions to elevators.

The audit resulted in three recommendations that BPL should:

- Continue to properly follow its fire and safety regulations and ADA’s guidelines for accessibility;
- Continue to record and document the inspections for the fire extinguishers, fire drills, sprinkler systems, and alarm systems; and
- Ensure that its branches maintain all reports of completed inspections.

BPL agreed with the report’s findings and recommendations, stating, “We reviewed the audit report and accept the recommendations outlined.”

Audit Follow-up

BPL reported that the audit recommendations have been implemented. BPL stated that managers and supervisors in the Department of Public Safety ensure that inspections are routinely performed and inspection reports submitted, that reports not filed are properly documented, and that BPL now digitally stores relevant paper work.

DEPARTMENT OF RECORDS AND INFORMATION SERVICES

Audit Report on the Department of Records and Information Services' Controls over Other Than Personal Services Expenditures

Audit # SR19-104A

Comptroller's Audit Library #8695

Issued: June 9, 2020

Monetary Effect: None

Introduction

The Department of Records and Information Services (DORIS), established in 1977, preserves and provides public access to historical and contemporary records and information related to New York City government. Its Municipal Archives division preserves and makes available for research over 200,000 cubic feet of original documents, photographs, ledgers, maps, architectural renderings, manuscripts, and moving images. DORIS' Municipal Library makes available electronic and hardcopy City reports and offers research space. The Municipal Records Management Division establishes and enforces the City's records management policies and operates the record storage facilities.

To carry out its responsibilities, DORIS is provided with City office space and a budget appropriation to pay its staff of 61 full-time City employees and its operating expenses. For Fiscal Year 2018, DORIS spent \$4.05 million for Other Than Personal Services (OTPS) expenses, which covered the procurement of supplies, materials, and services. For Fiscal Year 2019, DORIS reported OTPS expenditures of \$5.13 million.

This audit was conducted to determine whether DORIS maintained adequate financial controls over OTPS expenditures as required by applicable rules, regulations, policies, and procedures.

Results

DORIS had generally implemented financial controls over many aspects of its purchasing practices, as required by the Procurement Policy Board Rules (PPB Rules) and applicable Comptroller's Directives. As required by those guidelines, DORIS had established adequate segregation of duties, and the agency recorded all purchases it made in the City's Financial Management System (FMS). However, the audit revealed instances of DORIS' noncompliance within certain aspects of those requirements. Specifically, the audit found that DORIS used Miscellaneous Payment Vouchers inappropriately and did not always comply with the Department of Citywide Administrative Services' (DCAS') Citywide Purchasing Card Policies and Guidelines when using agency P-Cards for purchases. In that regard, the audit found instances of one or more of the following violations: P-Card transactions that were not recorded on the transaction log; written approvals that were not obtained prior to purchases; and billing statements that were not paid in full and therefore subject to late charges.

The audit resulted in four recommendations, specifically, that DORIS should:

- Verify that the correct payment voucher type is being used before authorizing payment to a vendor.
- Use the transaction log and billing statements along with transaction receipts to conduct monthly reconciliations of P-Card purchase receipts in accordance with DCAS' P-Card Policies and Guidelines.
- Obtain written approvals from DORIS management or an authorized supervisor prior to using P-Cards for purchases in accordance with Citywide P-Card Policies and Guidelines.

- Ensure that P-Card billing statements are always paid in full and on time to avoid being assessed late charges.

DORIS agreed with the audit's findings and recommendations and in its response stated, "these actions will ensure that our agency is in full compliance with all relevant rules and procedures."

Audit Follow-up

DORIS reported that the audit recommendations have been implemented. DORIS stated it has implemented a quarterly process starting in Fiscal Year 2021 to ensure all payments are reviewed and that the correct voucher type is utilized before authorizing payments. Monthly reconciliations are performed on every P-Card purchase statement before payment approval, all purchases entered in DORIS' internal online procurement system are reviewed before approval, and all P-Card statements are paid in accordance with DCAS P-Card policies.

DEPARTMENT OF SMALL BUSINESS SERVICES

Audit Report on the Financial and Operating Practices of the Garment District Alliance Business Improvement District

Audit # FK18-088A

Comptroller's Audit Library #8662

Issued: August 14, 2019

Monetary Effect: None

Introduction

In 1981, New York City and State passed legislation permitting property owners to define and self-fund commercial districts known as Business Improvement Districts (BIDs). A BID is a public-private partnership through which property and business owners elect to contribute to the maintenance, development, and promotion of their district. Special assessments paid by benefiting property owners fund BID operations.

When BIDs are initially proposed, the prospective BID provides a district plan (the Plan) to the Department of Small Business Services (DSBS), which describes the formula used to calculate the special assessment and proposed services and operating budget. BIDs provide services that supplement municipal services (supplemental services) including security, sanitation, marketing, and capital improvements.

In 1993 the City, through DSBS, entered into a contract with the entity currently known as the Garment District Alliance (GDA), a BID and a not-for-profit corporation created pursuant to § 201 of the New York State Not-For-Profit Corporation Law. The GDA was formerly known as the Fashion Center District Management Association, Inc. (the DMA). Under the terms of the contract, the City collects and pays to GDA the assessments that are levied on real property within the district. In return, GDA agrees to provide certain supplemental services and capital improvements within the district. The GDA BID is located in western Midtown, bounded by Fifth Avenue on the east, Ninth Avenue on the west, 41st Street on the north, and 35th Street on the south. The GDA contract states that GDA “shall” provide security, sanitation, social services, and administration. In addition, the contract states that GDA “may” provide marketing and promotion, economic development, special projects, capital improvements, and other services.

In its Financial Statements for Fiscal Year 2017, GDA reported revenues of \$8,010,378 and expenditures of \$7,739,825, which included \$6,454,580 in program expenses and \$1,285,245 in management and general expenses.

Results

The audit found that GDA provided supplemental services in accordance with its contract, in that it:

- Employed security officers to patrol the district and provide assistance to the public;
- Employed sanitation workers to sweep sidewalks, empty trash and recycling bins, paint street furniture, remove graffiti, posters, and stickers, and power-wash sidewalks;
- Contracted with Urban Pathways to provide and report on homeless outreach and referral services;
- Provided marketing and promotion services including special events, a social media presence, an information kiosk, and a website that included business directories, maps, newsletters, and guides;

- Provided economic development services by conducting pedestrian counts, publishing reports including an Economic Quarterly Report, offering seminars, and advocating for projects to promote or improve economic and real estate conditions; and
- Employed a full-time staff to administer its operations.

However, GDA did not provide supplemental services in accordance with its annual budget, and GDA did not explain the budget variances to its members and DSBS, as its contract with DSBS required. Specifically, for Fiscal Year 2017, the GDA Board approved a budget with program expenses totaling \$8,061,136, but GDA spent only \$7,744,417, and carried forward the balance of \$316,719 to Fiscal Year 2018. In addition, GDA's budgeted and actual line item expenditures for four programs had variances of greater than 10 percent each. Specifically, GDA spent \$123,829 more than was budgeted on beautification and horticulture, and \$288,407 less than what was budgeted and approved by the Board on homeless outreach and referral; marketing, special events, and holiday lighting; and security services.

GDA members expressed dissatisfaction with some of those same services where actual expenditures were less than the amounts budgeted and approved by the Board by more than 10 percent. Auditors surveyed GDA property owners and tenants to assess their satisfaction with GDA's supplemental services. Based on the results of the survey, 40 of 183 respondents (21.9 percent) were dissatisfied or very dissatisfied with GDA's overall supplemental services. In their responses and comments, GDA property owners and tenants particularly expressed dissatisfaction with homeless outreach and referral, sanitation, and security services.

In addition, GDA lacked adequate controls over its other than personal services (OTPS) expenses to ensure that they were reasonable, appropriate, adequately supported, and authorized. Based on a review of GDA's procurement documentation, GDA did not document that it either solicited bids from at least three responsible and competitive bidders and selected the lowest bid or justified non-competitive procurements to the GDA Board as required. GDA also did not enter into contracts detailing the scope of services, payment terms, and approvals and did not document how catering and special event expenses related to BID business.

Moreover, GDA leased office space from a related party—the Board Secretary—and based on the GDA Board minutes, the Board did not determine and document in writing that the lease terms were fair, reasonable, and in GDA's best interest, and the basis for its decision as required by law. On April 14, 2016, GDA and its landlord amended the terms of their initial lease dated May 16, 2006. The amended lease deleted the initial lease renewal option and provided for a new lease extension term and annual rent. Under the terms of the amended lease, GDA will pay, for the five-year period starting on December 1, 2016, \$1,054,130 (78 percent) more in base rent than GDA would have paid had it exercised the initial lease's five-year renewal option.

GDA also lacked adequate controls over its personal services (PS) expenses to ensure that such expenses were reasonable, appropriate, adequately supported, and authorized. Specifically, GDA lacked controls in that during the audit scope period it: (1) did not conduct research to determine whether top management compensation was reasonable and did not obtain the Board Officers Committee's or the Finance and Audit Committee's approvals for their salaries; (2) did not present central staff's salary increases to the Board for its approval, and (3) did not, and does not currently, require supervisory personnel to review and approve central staff's timesheets or require central staff to certify that they accurately reported their attendance and time.

The audit made 15 recommendations, including the following that GDA should:

- Monitor budgeted and actual expenditures to identify variances.

- Ensure that the GDA President notifies the Board of budget increases, decreases, or carryovers and that the Board documents its review and approval.
- Conduct annual surveys of property owners and tenants to determine the current level of support for the Plan, current level of satisfaction with GDA's performance, and recommendations for possible changes.
- Competitively procure goods and services whenever possible and maintain procurement documentation.
- Consider alternatives to related-party transactions before entering into them and ensure that a majority of Board members present at the meeting approve related-party transactions and contemporaneously document in writing the Board's consideration of possible alternative transactions and its basis for determining that related party transactions are fair, reasonable, and in GDA's best interest.
- Maintain copies of vendor contracts and other agreements documenting the scope of services, payment terms, and authorized approvals.
- Ensure that the GDA Board researches, reviews, and documents comparability data to determine whether top management compensation is reasonable.
- Obtain Board approval for top management compensation and central staff salary increases, bonuses, or other adjustments.
- Require central staff to certify that they accurately reported their attendance and time.
- Require supervisory personnel to review and approve central staff timesheets.

In its response, GDA generally disagreed with the report's findings and stated that 11 recommendations made to GDA should be removed since it was either already performing activities or was not contractually required to perform activities. Nevertheless, with regard to its OTPS expenses, GDA stated that it "has already taken steps to provide more accurate documentation of these activities, ratify prior actions, and ensure the proper policies, procedures and practices are in place going forward."

For the remaining four recommendations made to GDA regarding its PS expenses, GDA stated that it conducted a comprehensive review of its practices and policies and "has amended its practices to provide additional documentation of compensation reviews. When reasonable and appropriate, the GDA will provide, as it has in the past, information on compensation practices and salary increase by similar organizations to the Board to inform their review process." GDA also stated it was "currently reviewing payroll and time management systems to determine if another system will be more effective."

DSBS officials did not attend the exit conference but provided written comments to address the report's findings and the two recommendations made to DSBS.

Audit Follow-up

GDA described the actions that it took to implement or partially implement 11 of the audit's 15 recommendations. GDA did not respond to two recommendations at all and did not provide responses which addressed the remaining two recommendations. Those four recommendations pertained to: considering property owners' and tenants' feedback when making programming and budgeting decisions; maintaining procurement documentation, including but not limited to, bid solicitations, responses, procurement forms documenting the rationale for making the award, and non-competitive procurement justification memos to the GDA Board; providing

written descriptions documenting the relationship to BID business for catering and special events; and requiring supervisory personnel to review and approve central staff timesheets.

DSBS reported that both audit recommendations addressed to DSBS have been implemented. DSBS stated that it regularly coordinates communications on various issues with the NYPD, DSNY, DHS, council members, and Borough Presidents to advocate on behalf of the BIDs. In addition, DSBS stated that it reviews the budget variances when collecting BID Annual Reports which include extensive program and service data about sanitation, security, marketing, and streetscape impacts.

DEPARTMENT OF SMALL BUSINESS SERVICES

Audit Report on the Financial and Operating Practices of the 47th Street Business Improvement District

Audit # FK18-089A

Comptroller's Audit Library #8673

Issued: December 18, 2019

Monetary Effect: None

Introduction

In 1981, New York City and State passed legislation permitting property owners to define and self-fund commercial districts known as Business Improvement Districts (BIDs). A BID is a public-private partnership through which property and business owners elect to contribute to the maintenance, development, and promotion of their district. Special assessments paid by benefiting property owners fund BID operations. BIDs provide services that supplement municipal services (supplemental services), such as security, sanitation, and marketing, as well as capital improvements.

In 1997, the City, through the Department of Small Business Services (DSBS), entered into a contract with the 47th Street Business Improvement District, Inc. (the 47th Street BID is also known as the Diamond District BID). Under the terms of the contract, the City collects and pays to the 47th Street BID assessments that are levied on real property within the district. In return, the 47th Street BID agrees to provide certain supplemental services and capital improvements within the district. The 47th Street BID is located on 47th Street between 5th Avenue and 6th Avenue. The 47th Street BID contract states that the BID “shall” provide security, promotion and marketing, maintenance of capital improvements, and administration.

In its Financial Statements for Fiscal Year 2017, the 47th Street BID reported revenues of \$1,172,244 and expenditures of \$1,355,458, which included \$750,231 in program expenses and \$605,227 in general and administrative expenses.

Results

The audit found that, during Fiscal Year 2017, the 47th Street BID provided supplemental services to the District including security, promotion and marketing, sanitation, seasonal decorations, and administration.

However, the 47th Street BID improperly spent \$210,835 on security services—approximately half of the total amount spent on security services—that did not principally benefit property within the District. In connection with both that improper use of BID funds and other expenditures, the 47th Street BID did not provide supplemental services in accordance with its annual budget and did not explain the budget variances to its members and DSBS, as its contract with DSBS required.

The 47th Street BID also failed to maintain adequate controls over its expenses. As a result, the former Executive Director: (1) was paid significantly more—between \$25,242 and \$38,664 more—than the Executive Directors and Presidents of other similarly sized BIDs; (2) was able to improperly process unauthorized raises, commissions, and benefit payments totaling \$68,318 for himself and the BID's only other employee, the former Executive Assistant, during Fiscal Year 2017; and (3) charged unauthorized personal expenditures on the BID's debit card totaling at least \$18,686 for personal expenses such as taxis (\$10,127), cell phones (\$6,390), and meals (\$2,169).

In addition, the 47th Street BID failed to: (1) document that it competitively procured goods and services or justified and obtained Board approval for non-competitive procurements; and (2) enter into written contracts or obtain invoices detailing the scope of the services to be provided, the payment terms, and internal approvals. In the absence of such documentation, we could not

determine whether the BID's expenditures were reasonably priced and properly approved, and moreover, whether they were legitimate and related to 47th Street BID business.

With respect to corporate governance issues, the 47th Street BID Board failed to implement a written conflict of interest policy and to comply with its By-laws regarding board composition and the recording of meeting minutes.

Finally, the 47th Street BID did not report on its website required information about its Board of Directors and management, finances, programs, services, and businesses served.

Based on these findings, the audit made 23 recommendations to the 47th Street BID and 4 recommendations to DSBS, including that the 47th Street BID should:

- Cease providing supplemental security services that do not principally benefit property within the District as required by § 2A.02 of its contract with DSBS.
- Immediately seek reimbursement for security services that were incurred for Building 1 but were not paid by the property owner including, but not limited to, the \$210,835 cited for Fiscal Year 2017.
- Ensure that its Annual Report includes narrative explanations for budget variances greater than 10 percent.
- Monitor payroll transactions, such as salaries and bonuses, to ensure that they have been properly approved.
- Independently review and monitor purchase and payment documentation.
- Maintain procurement documentation, including but not limited to, bid solicitations, responses, and procurement forms documenting the rationale for making the award, and non-competitive procurement justification memos to the 47th Street BID Board.
- Maintain copies of vendor contracts and invoices documenting the scope of services, payment terms, and authorized approvals.
- Immediately adopt and oversee the implementation of a conflict of interest policy that includes, at minimum, the provisions set forth in New York State Not-For-Profit Corporation Law (NPCL) 715-a (b).
- Review member information to ensure that individuals are qualified for membership in each of their respective classes.
- Immediately hold elections to fill the Board Vice Chairman and Vice President positions or, in the alternative, take required action to eliminate the positions.
- Maintain complete and accurate records of all Board and Board committee meetings. Such records should be in written form and include attendees, discussions, and actions taken at meetings.
- Immediately post on its website current information required by its contract including: the Executive Director's contact information; a list of Board members; District boundaries; a list of businesses within the District; a brief summary of programs and services; Annual Report; audited financial statements; and detailed District map.

The 47th Street BID did not agree with or address the report's findings that it failed to provide supplemental services in accordance with the contract and spent funds on supplemental security services that did not principally benefit property within the District as well as the associated recommendations. The 47th Street BID maintained that, operationally, it was necessary to provide

security services outside of the District. However, the contract between the 47th Street BID and DSBS and the 47th Street BID Plan prohibit the 47th Street BID from using BID monies to pay for services outside of the district. The 47th Street BID also stated that the Board approved the security arrangement and that the BID was fully reimbursed. However, the 47th Street BID did not provide auditors with documentation to show that the Board approved the security arrangement. In addition, the auditors cannot be assured that the 47th Street BID was reimbursed for security services since it recorded payments from the owner of Building 1 as donations and advertising revenue in its financial records and regulatory filings. Further, the 47th Street BID was not reimbursed for additional insurance costs associated with the NYPD Paid Detail program.

While the 47th Street BID did not expressly agree with the report's remaining findings and recommendations, the BID maintained that it took actions related to many of them, including that it revised its By-laws and Financial and Administrative Procedures, implemented a Conflict of Interest Policy, and took other corrective actions to strengthen controls over its expenses and comply with its contract with DSBS and applicable standards and regulations. However, based on the auditors' review of documents received at and after the exit conference, the 47th Street BID generally did not take appropriate corrective action.

DSBS stated that it would consider the report's findings and determine whether the 47th Street BID was in breach of its new contract. In addition, DSBS stated that it extensively reviews and analyzes annual reports.

Audit Follow-up

The 47th Street BID reported that it had implemented or was in the process of implementing 19 of the audit's 23 recommendations. However, the 47th Street BID continued to disagree with or did not address four recommendations—three recommendations related to supplemental security services and another recommendation to ensure that its Annual Report includes narrative explanations for budget variances greater than 10 percent.

The contract between the 47th Street BID and DSBS and the 47th Street BID Plan prohibit the 47th Street BID from using BID monies—which are primarily derived from assessments levied on real property within the district—to pay for services outside of the district. Therefore, the 47th Street BID should implement the three recommendations related to supplemental services. Additionally, the 47th Street BID should include narrative explanations for budget variances in its Annual Report to ensure that spending is reflective of 47th Street BID member and Board priorities.

DSBS reported that two recommendations have been implemented and the remaining two recommendations are in process.

NEW YORK CITY TRANSIT AUTHORITY

Audit Report on the New York City Transit Authority's Oversight of Its Agreement with Bombardier Transit Corporation for the Design, Production, and Delivery of the R179 Subway Cars

Audit #: FP18-091A

Comptroller's Audit Library #8671

Issued: December 9, 2019

Monetary Effect: None

Introduction

The audit examined whether the New York City Transit Authority (NYCT) adequately managed the contract with Bombardier Transit Corporation (Bombardier) for the design, production, and delivery of 300 R179 subway cars to ensure that Bombardier provided the deliverables within prescribed milestones and the approved schedule. The audit also examined whether Bombardier complied with the provisions of the R179 Contract. The audit covered the scope period from the inception date of the contract, June 4, 2012, to September 5, 2019.

In 2012, NYCT entered into a \$599 million contract (the Contract) with Bombardier for the 300 R179 subway cars as part of the effort to modernize New York City's aging subway system. Pursuant to the Contract, delivery of prototype subway cars was set to begin January 12, 2015, and the delivery of all 300 cars to NYCT property was to be completed by January 30, 2017. However, due to multiple issues, including manufacturing defects related to the welding and casting of train components, and delays in passing qualification tests, Bombardier failed to meet its delivery deadlines. As of the writing of this report the project was 35 months behind schedule, with a revised expected completion date of December 2019.

Results

The audit found that Bombardier failed to provide deliverables that met Contract specifications within scheduled milestone dates. Bombardier's failure to perform under the Contract resulted from its poor project management, which led to performance issues and cascading Contract delays. Specifically, Bombardier did not consistently produce acceptable work during the design stage which led to delays. The delayed designs were followed by the appearance of welding defects in critical structural components. These were not fully resolved until July 2015 and caused substantial production delays. In addition, Bombardier failed to adequately oversee one subcontractor's operations, which resulted in shipments of defective truck frame castings that further delayed production. Further, Bombardier failed numerous mandated systems qualification tests, which led to additional delays. As a result, completion of the Contract had been substantially delayed from the outset and was more than 35 months behind schedule.

The audit found that, although NYCT conducted thorough inspections and tests of the finished products, and that it held monthly meetings with Bombardier, those efforts did not ensure the timely production of acceptable deliverables in accordance with Contract specifications. Notwithstanding Bombardier's early and repeated failures, NYCT's senior management did not take actions that effectively enforced the Contract schedule. Among other possible actions, NYCT did not request adequate assurance pursuant to Article 701 (B) of the Contract until July 2016.

The report made a total of 20 recommendations, 15 to NYCT and 5 to Bombardier, including the following:

NYCT should:

- Enforce its contractual authority by effectively utilizing all of the mechanisms afforded under its contract, including requests for adequate assurance and declarations of default when the contractor fails to abide by contractual requirements, such as adhering to Technical Specifications and missing early design milestones.
- Institute written guidance and procedures for NYCT management to follow on the timing and the steps to be taken when requesting adequate assurance and/or declaring default.
- Modify the condition for default in future contracts to include that repeated failure to comply with the requirement to submit all technical procedures prior to start of work, will result in default.
- Conduct annual vendor evaluations in accordance with internal guidelines.
- Document high-level communications such as executive level meetings with the vendor through minutes.

Bombardier should:

- Strictly adhere to the requirements of the Contract and all subsequent settlement and other agreements with NYCT for the production of the R179 subway cars.
- Promptly and completely provide all information required under the Contract to NYCT, including any contractually mandated information that Bombardier claims is propriety or otherwise confidential.
- Institute an effective inspection and oversight program, including properly overseeing its quality assurance component, over subcontractors and sub-subcontractors.

In its response, NYCT agreed with 1 of 15 audit recommendations, disagreed with 4 recommendations, and stated that the remaining 10 recommendations were existing practices. NYCT specifically stated in its response that it “fundamentally disagrees with the audit conclusions in several respects. It is dramatically short-sighted of the audit to conclude that the completion of the Contract had been substantially delayed from the outset of the Contract in 2012. Further, in measuring the quality of Bombardier’s performance and NYCT’s oversight primarily on the basis of the original milestone dates, the audit fails to recognize the complexity of the typical rail vehicle design and manufacturing process and the valid reasons for delays that occurred including unforeseeable technical issues.”

Bombardier agreed with each of the audit’s five recommendations addressed to it. It further stated in its response: “Although Bombardier disagrees with certain statements contained in the draft audit report FP18-O91A which contains numerous inaccuracies and subjective statements, we have decided to focus on the Comptroller’s recommendations only.”

Audit Follow-up

The Metropolitan Transportation Authority (MTA) reported that NYCT has implemented 11 recommendations, 10 of which were classified as “NYCT existing practice.” NYCT did agree to and stated that it will continue to maintain the records of Bombardier’s performance and the outcome of discussions between NYCT and Bombardier senior executives. The MTA also reported that NYCT disagreed with and will not implement the remaining four recommendations, concerning instituting written guidelines, seeking a conceptual design from the contractor prior to awarding the contract, default provisions, and contractors not starting work prior to receiving written approval from NYCT. Our office continues to urge NYCT to implement these four recommendations, which will assist and

provide guidance to its staff when overseeing the contracts and ensuring timely completion. Contractors are required to comply with contract stipulations that were agreed upon and NYCT should properly oversee its contracts to avoid the delays and issues that occurred with the Bombardier contract.

Bombardier reported that all of the audit recommendations addressed to Bombardier have been implemented.

DEPARTMENT OF VETERANS' SERVICES

Letter Report on the New York City Department of Veterans' Services' Compliance with Local Law 44 of 2019 Regarding Annual Report on the Department's Services and Performance

Audit Number: SZ20-091AL

Comptroller's Library #8680

Issued: March 31, 2020

Monetary Effect: None

Introduction

This Letter Report concerned the New York City Comptroller's audit of the New York City (City) Department of Veterans' Services' (DVS) compliance with Local Law 44 of 2019, which requires that DVS (1) submit an annual report to City Council regarding specified aspects of its services and performance, and (2) post a copy of this annual report on its website. The objective of this audit was to determine whether DVS had complied with these requirements of Local Law 44.

New York City, with a population of more than 8.5 million people, is home to approximately 210,808 veterans; 189,808 are active duty veterans and 21,000 are reserves or National Guard veterans. To help veterans, service members, and their families identify and connect to necessary services, DVS was established as a City agency in April 2016. As an agency of the City, DVS works with other City, New York State (State), and federal agencies, as well as regional private and not-for-profit partners, to improve the lives of all City veterans and their families. Among other things, DVS seeks to ensure that homeless veterans have permanent housing and access to the support services they need to find and maintain their homes. In addition, DVS seeks to expand education and career opportunities for veterans and to provide information to them and their families about the availability of Citywide benefits, resources, and care.

Veterans rely on resources provided by the City, State, and federal governments to obtain information about and gain access to benefits. Accordingly, in 2019, New York City Council passed Local Law 44, amending the City's Administrative Code in relation to additional reporting requirements for DVS. Local Law 44 specifically requires that DVS, by December 15 of each year, create an annual report regarding its services and performance for the prior fiscal year, submit the report to the Speaker of the Council, and post the report on its website. The local law specifies that the DVS annual report include, among other metrics, a list and description of the services the agency provides, the number of its employees, a list of their functional titles, the number of employees in each functional title, and the general responsibilities for each title. In addition, the local law mandates that the annual report include the number of veterans who have inquired about DVS' services, the number who have received services from DVS, and how veterans and their families learned about the services provided by the agency.

Results

The audit found that DVS generally complied with Local Law 44. DVS submitted its first annual report regarding its services and performance for Fiscal Year 2019 to the New York City Council on December 15, 2019 and posted the report on its website. The report lists and describes the types of services provided by DVS; the total number of employees, a list of all functional titles, the number of employees in each functional title, and a summary of the general responsibilities for each title. Additionally, it includes a monthly summary of the total number of interactions in which DVS provided services to veterans, caretakers, active service members, and their families, and specified the locations where those interactions occurred among DVS' main office at 1 Centre Street in Manhattan, its five resource centers throughout the five boroughs, or in the field at community events. In addition, as required by

Local Law 44, the data is disaggregated by the types of services provided and the borough in which the interaction occurred.

The audit recommended that DVS continue to maintain its compliance with Local Law 44 to ensure it effectively meets the needs of veterans who seek access to veteran services, resources, and benefits at resource centers, outreach events, or online.

In their response, DVS officials agreed with the audit's findings and recommendation, stating, "DVS will continue to maintain compliance with Local Law 44 so that we can effectively meet the needs of our veterans who seek access to services, resources, and benefits at resource centers, outreach events, or online."

DEPARTMENT OF VETERANS' SERVICES

Final Letter Report on the New York City Department of Veterans' Services' Compliance with Local Law 215 of 2018 Regarding the Creation of Veterans Resource Centers

Audit Number: SZ20-092AL
Comptroller's Library #8700
Issued: May 22, 2020
Monetary Effect: None

Introduction

This Final Letter Report concerned the New York City Comptroller's audit of the New York City Department of Veterans' Services' (DVS') compliance with Local Law 215 of 2018, which governs the development of veterans' resource centers. The objective of this audit was to determine whether DVS had complied with the requirements of Local Law 215. This audit of DVS is one in a series of audits being conducted on whether DVS is complying with various local laws requiring it to provide access to services, resources, and benefits for veterans.

Results

The audit found that DVS generally complied with Local Law 215, with one exception discussed below. As the law requires, DVS established and operates a resource center for veterans in each borough. Each resource center is in close proximity to public transportation and accessible to persons with disabilities. The resource centers are normally open at least twice per week from 10:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m. on select days. (Due to the COVID-19 emergency, in-person services at the resource centers are currently suspended.)

However, the audit found that DVS' hours of operations were not clearly displayed at DVS' resource centers. The hours displayed at each of the resource centers were of the buildings' hours of operation, not the hours the DVS resource center was available to veterans.

The audit recommended (1) that DVS continue to maintain its compliance with Local Law 215 to ensure it effectively meets the needs of veterans who seek access to veteran services, resources, and benefits at resource centers, outreach events, or online; and (2) that DVS veterans resource centers clearly display the correct office hours on premises.

In their response, DVS officials agreed with the audit's findings and recommendations, stating, "DVS will continue to maintain compliance with Local Law 215 so that we can continue to effectively ensure that we meet the needs of Veterans who seek access to veteran services, resources, and benefits at our resource centers. Further, DVS will ensure that our Veterans' Resource Centers clearly display the correct office hours on premises."

Audit Follow-up

DVS reported that, due to the COVID-19 pandemic, the Veterans Resource Centers have not been open since March 20, 2020, and that, once the Veterans Resource Centers can safely re-open, it "will adequately post the hours of operation clearly on each of our sites."

DEPARTMENT OF VETERANS' SERVICES

Final Letter Report on the New York City Department of Veterans' Services' Compliance with Local Law 216 of 2018 Regarding the Development of a Veterans Resource Guide

Audit Number: SZ20-093AL
Comptroller's Library #8687
Issued: May 1, 2020
Monetary Effect: None

Introduction

This Final Letter Report concerned the New York City Comptroller's audit of the New York City Department of Veterans' Services' (DVS') compliance with Local Law 216 of 2018, which governs the development of a veterans resource guide. The objective of this audit was to determine whether DVS had complied with the requirements of Local Law 216. This audit of DVS is one in a series of audits being conducted on whether DVS is complying with various local laws to provide adequate access to services, resources, and benefits.

Results

The audit found that DVS generally complied with Local Law 216. DVS published a Veterans Resource Guide that informs veterans of the educational, employment, health, housing, and legal benefits that are available to veterans and veteran family members on City, State, and federal levels. The guide informs veterans that they are entitled to such benefits regardless of era of service, branch of service, or discharge status, and that they are a protected class in New York City's Human Rights Law. After Local Law 216 was enacted, DVS initially categorized all of the benefits in its Veterans Resource Guide into three main programs that DVS utilizes to help veterans find necessary and adequate services: Housing & Support Services, VetsThriveNYC, and the Veterans Success Network. All subsequent updated guides catalog the benefits and services using additional subcategories under these headings. The Veterans Resource Guide provides information on how to reach DVS by phone and email, and also includes the locations and office hours of DVS' resource centers. During the course of the audit, auditors reviewed and analyzed the Veterans Resource Guide updated January 2019, April 2019, July 2019, January 2020, February 2020, and March 2020. The information in the Veterans Resource Guide is updated as deemed necessary to maintain accuracy.

The audit recommended that DVS continue to maintain its compliance with Local Law 216 to ensure it effectively meets the needs of veterans who seek to access veteran services, resources, and benefits at resource centers, outreach events, or online.

In their response, DVS officials agreed with the audit's findings and recommendation, stating, "DVS will continue to maintain compliance with Local Law 216 so that we can continue to effectively inform our constituents of the various benefits and services across the city, state, and federal levels."

DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT

Audit Report on the Department of Youth and Community Development's Oversight and Monitoring of Its Crisis Shelters

Audit # MJ18-054A

Comptroller's Audit Library #8660

Issued: August 6, 2019

Monetary Effect: None

Introduction

This audit determined whether the Department of Youth and Community Development (DYCD) had adequate controls in place over its monitoring of the crisis shelter service providers to ensure compliance with key provisions of their contracts, and with applicable laws and regulations.

DYCD supports New York City (City) youths and their families by contracting with a broad network of community-based organizations engaged in youth and community development activities throughout the City. Among other programs, DYCD funds youth services through its Runaway and Homeless Youth (RHY) Services Program, which includes crisis shelters. Crisis shelters offer emergency shelter for runaway and homeless youth up to the age of 21. These voluntary, short-term residential programs provide emergency shelter and crisis intervention services aimed at reuniting youths with their families or, if family reunification is not possible, arranging appropriate transitional and long-term placements.

DYCD has six contracts with four service providers to provide 216 crisis shelter beds throughout the City to youths between the ages of 16 and 21. As part of the program services required under the contracts, the service providers, either directly or through subcontracts approved by DYCD, must provide the youths with access to resources to help them to stabilize their lives. In addition, service providers must abide by the RHY regulations issued by the New York State Office of Children and Family Services (OCFS).

DYCD monitors the service providers' contracts by, among other things, requiring the RHY Unit to conduct monthly site visits to crisis shelter facilities; those visits are conducted by RHY's program managers (program managers). The site visits are designed to assist service providers with technical support and help ensure that the programs provide a safe and supportive environment, that contractual agreements are adhered to, and that the program is in compliance with OCFS and DYCD regulations. After each site visit, the program manager is supposed to complete a Program Quality Monitoring Tool (PQMT) to evaluate the service provider; those PQMT reports are to be reviewed and approved by an RHY Deputy Director (Deputy Director) or the RHY Director (Director).

During Fiscal Year (FY) 2017, the total value of the six contracts for the RHY Crisis Shelter Program was \$8,094,904. According to the FY 2017 Mayor's Management Report, DYCD reported that 2,340 runaway and homeless youths were served in its contracted crisis shelters during that period.

Results

The audit found that DYCD did not have adequate controls over the agency's monitoring of the contracted crisis shelters. Consequently, DYCD is hindered in its ability to ensure that the services it contracts for are properly provided to runaway and homeless youth. Specifically, the audit found that the Deputy Director initially approved the program managers' PQMTs without adequately reviewing them to ensure that the program managers properly monitored the crisis shelter service providers to verify their compliance with key provisions of their contracts and with applicable laws and regulations. Further, the audit found that more than one third of the FY 2017 PQMTs had

been altered by program managers and the Deputy Director, and then reapproved by the Deputy Director, *after* the audit's request for the documentation but before DYCD provided it. As a result of the lack of documentation to support the alterations to the records, the degree to which these alterations were appropriate could not be determined.

There was also no evidence that DYCD sent 37 (79 percent) of the 47 sampled PQMTs to the service providers as required to document that the providers were alerted to identified deficiencies. Therefore, the extent to which the program managers informed the service providers of the deficiencies found during the site visits or the corrective actions that may have been required could not be determined.

In addition, the audit found that program managers generally did not identify the specific personnel and youth files they reviewed during their site visits on the PQMTs, nor did they maintain supporting documentation from their reviews that contained such information. Further, the audit found instances where program managers did not indicate the particular files associated with the specific deficiencies they identified. DYCD also had no evidence that program managers completed *any* reviews of the personnel files at one provider's site—Children's Village—during FY 2017. Because of this lack of specificity, the ability of DYCD's Deputy Directors to determine whether the program managers who they oversee have performed thorough and complete reviews is limited.

In addition to the issues described above, the audit's review of the crisis shelter providers' personnel files for 37 sampled employees (encompassing all four contracted providers) hired on or after July 1, 2016 identified issues with the Statewide Central Register of Child Abuse and Maltreatment (SCR) clearances relating to 10 (27 percent) of them. The required SCR clearance could not be found for one employee, and the SCR clearances for nine employees were not obtained until after the employees' start dates. Also, the personnel files for 4 (11 percent) of the 37 employees indicated that criminal background checks were not completed until after the employees' start dates.

The audit made seven recommendations, including that DYCD should:

- Ensure the proper and timely supervisory review of program managers' site visit results for completeness and accuracy;
- Require program managers to provide more detailed documentation on the personnel and youth files reviewed during site visits;
- Remind the crisis shelter service providers to obtain the required SCR and background checks for all prospective employees before the employees' start dates; and
- Ensure that it adequately reviews the service providers' records to confirm that the required clearances are obtained timely and maintained in the employees' files.

In its response, DYCD generally agreed with all of the audit's seven recommendations.

Audit Follow-up

DYCD reported that all of the audit recommendations have been implemented.

SECTION II

**NON-GOVERNMENT AUDITS
AND
SPECIAL REPORTS**

CLAIMS

During Fiscal Year 2020, reports were issued on claims filed against the City. The analyses accepted amount for those claims totaled: \$1,123,036. This resulted in a potential cost avoidance of \$508,629 as shown below:

Total Claim Amount:	\$1,631,665
Less: Analyses Accepted Amount:	\$1,123,036
Potential Cost Avoidance:	\$508,629

*Note: As stated, these cost-avoidance figures are only “potential.” They are based on results of analyses, and these are only the first step in the claims process. As claims are further processed and as they are concluded via settlement or lawsuits, the actual figures will be different because of other factors that need to be considered at other steps of the claims process.

A list of the four claims follows:

REPORT NUMBER	CLAIMANT	DATE ISSUED	CLAIM AMOUNT	ANALYSES ACCEPTED AMOUNT	DISPOSITION SETTLEMENT AMOUNT
FK20-065S	Gotham Per Diem, Inc.	11/15/2019	*	*	*
SR19-105S	Data Industries, Ltd	10/23/2019	*	*	*
SR20-057S	Custom Computer Specialists, Inc.	8/6/2019	*	*	*
FK20-087S	Henry Schein	5/26/2020	*	*	*
	FISCAL YEAR 2020 TOTALS		\$1,631,665	\$1,123,036	\$508,629

DEPARTMENT OF PARKS AND RECREATION

Audit Report on the Compliance of USTA National Tennis Center, Inc. with Its New York City Lease

Audit Number: FN18-082A

Comptroller's Audit Library #8663

Issued: August, 26, 2019

Monetary Effect: Actual Revenue \$143,297
 Potential Revenue \$250,215

Introduction

On December 22, 1993, the City of New York (the City), through the Department of Parks and Recreation (Parks) entered into a 99-year lease (the Lease) with USTA National Tennis Center, Inc. (NTC) to construct, renovate, maintain, manage, and operate a public recreational facility, also known as USTA Billie Jean King National Tennis Center (the Tennis Center), at the Flushing Meadow-Corona Park, Queens. The objective of the audit was to determine whether NTC accurately reported its Gross Revenues, properly calculated the Percentage Rent due, paid all rents on time, and complied with two major non-revenue Lease terms.

Under the Lease, NTC is expected to: (1) host the United States Open Tennis Championship (the US Open) and other major tennis tournaments and events at the Tennis Center; (2) rent tennis courts; (3) conduct tennis programs for the public; and (4) conduct special events, such as trade shows and graduation ceremonies. The US Open is an international tennis competition in the United States, which is sponsored and operated by NTC's parent corporation, United States Tennis Association Incorporation (USTA). Based on a separate agreement between USTA and NTC, USTA allows NTC to sell US Open admission tickets and parking privileges, and collect and retain a portion of the revenue from these activities. However, USTA retains the rights to conduct and promote all activities related to the US Open.

NTC is required to pay the City an annual fee of \$400,000 (Base Rent) plus 1 percent of its Net Gross Revenues—Gross Revenues generated through the Tennis Center in excess of \$20 million (Percentage Rent). In addition, per the third amendment of the Lease, signed on March 8, 2010, NTC is allowed to deduct up to \$180,000 per annum from the Percentage Rent for payments it makes to the Hall of Science of the City of New York Inc. (HOS) for using the HOS's parking area during the US Open.

Results

The audit found that while NTC made timely payments of Base Rent and Percentage Rent, maintained the required insurance coverage for itself, and paid water and sewer charges, it underpaid the Percentage Rent to the City as a result of it underreporting at least \$31 million in Gross Revenues generated through the Tennis Center for Calendar Years 2014 through 2017. As a result, NTC owes the City at least \$311,202 in additional Percentage Rent for that period. In addition, the audit found that the USTA's certified financial statements reported \$8 million more in US Open revenue and Tennis Center program revenue than the Gross Revenues reported by NTC to the City during Calendar Years 2015, 2016, and 2017. Therefore, NTC could potentially owe the City up to \$82,310 in additional Percentage Rent.

The NTC also did not consistently submit annual certified financial statements to the City. Further, the audit found NTC did not ensure that sponsors, broadcasters, and vendors maintained the insurance coverage as required by their agreements with USTA.

The audit also found that Parks is unable to properly monitor the Lease due to restrictions placed on its access to critical information; the limited information that NTC is required to report to Parks;

and the agency's staffing and capacity limitations. Further, there are critical aspects of the Lease which limit the ability of Parks to monitor and enforce NTC's compliance with the Lease, limit the Comptroller's ability to carry out its City Charter mandated function to independently audit NTC's compliance with the Lease, and contain financial terms that are disadvantageous to the City.

The audit made five recommendations to NTC and six recommendations to Parks, including that NTC should:

- Remit \$311,202 in additional Percentage Rent due to Parks;
- Determine with Parks how much of the \$82,310 should be remitted to the City as Percentage Rent;
- Ensure all Gross Revenues are accurately reported to Parks in accordance with the Terms of the Lease;
- Submit the certified financial statements to the City within the 90 days after the end of each Calendar Year; and
- Ensure all sponsors, broadcasters, and vendors maintain the required insurance coverage.

Parks should:

- Recoup \$311,202 in additional Percentage Rent from NTC;
- Ensure NTC submit the certified financial statements annually to Parks;
- Review NTC's books and records for the years that were not covered in the audit's scope period and determine whether NTC owes any additional Percentage Rent;
- Conduct periodic reviews of NTC's compliance with the Lease Terms;
- Consider revisions of the terms of the Lease which limit Parks' ability to monitor NTC's compliance with the Lease Agreement; and
- Consider the financial impact to the City before amending any financial terms in the Lease with the NTC.

In NTC's written response, it agreed with three of the five recommendations and partially agreed with one recommendation, specifically, that it remit \$311,202 in additional Percentage Rent due to Parks. As to the partially agreed recommendation, NTC agreed to pay a portion of the Percentage Rent that it owes to Parks as a result of underreporting its Gross Revenues. NTC disputed \$167,905 of the \$311,202 in Percentage Rent due. For the remaining recommendation—that NTC ensure that all sponsors, broadcasters, and vendors maintain the required insurance coverage—NTC stated, "This is outside the scope of the audit," and did not address whether it agreed or disagreed with our recommendation.

Parks agreed with five of the six recommendations. In response to the remaining recommendation, Parks stated, "Financial impact to the City is always a critical consideration during any negotiation and Parks strongly disputes any insinuation that this was not the case in our prior negotiations with NTC."

Audit Follow-up

Parks reported that the USTA has remitted \$143,297 of the \$311,202 assessed in the audit. Parks also stated that it is currently conducting a limited assessment on the remaining difference of \$167,905 in Percentage Rent due by NTC.

NTC reported that it has implemented two recommendations, partially implemented one recommendation, has one recommendation in process, and continues to disagree with the remaining recommendation. NTC stated that all Gross Revenues are accurately reported to Parks and that the certified financial statements were mailed to Parks on March 30, 2020. NTC remitted \$143,296.61 of the \$311,202 and is working with Parks concerning its ongoing assessment of the \$82,310. However, NTC stated that “the Lease does not impose any requirement for USTA NTC to secure insurance coverage from sponsors, broadcasters, and vendors.”

WELFARE FUNDS

Analysis of the Financial and Operating Practices of Union-Administered Benefit Funds with Fiscal Years Ending in Calendar Year 2017

Audit #SR19-086S

Comptroller's Audit Library #8669

Issued: November 15, 2019

Monetary Effect: None

Introduction

Union-administered benefit funds were established under collective bargaining agreements between the unions and the City of New York. They provide City employees, retirees, and dependents with a variety of supplemental health benefits not provided under City-administered health insurance plans. Certain other benefits are also provided at the discretion of the individual funds (e.g., annuity accounts, life insurance, disability, and legal benefits). This report contains a comparative analysis of 92 of the welfare, retiree, and annuity funds whose fiscal years ended in calendar year 2017. These funds received approximately \$1.31 billion in total City contributions for the fiscal year.

Results

This report comprises data received in response to Comptroller's Directive #12. As in previous reports, there were differences in the amounts spent by the funds for administrative purposes. In addition, several funds maintained high reserves while expending lower-than-average amounts for benefits—a possible indication that excessive reserves were accumulated at the expense of members' benefits. Further, some funds did not comply with various parts of Comptroller's Directive #12 requirements and of fund agreements with the City.

The report contained 11 recommendations to address the above weaknesses, including that:

- Trustees of funds with higher-than-average administrative costs as a percentage of total revenue should reduce administrative expenses and determine whether the savings can be redirected to increased benefits for members.
- Trustees of funds with lower-than-average benefit expenses as a percentage of total revenue should determine whether their revenues can support increased benefits for members.
- Trustees of funds with low reserve levels should ensure that their funds maintain sufficient reserves to guard against insolvency.

In addition, this report identified seven funds that had potential financial issues that should be addressed by fund management.

Report Follow-up

Not Applicable

SPECIAL REPORT

Protecting Our Most Vulnerable: The Case for Strengthening New York's Long Term Care Ombudsman Program

Project #RI20-115S

Comptroller's Report Library #8697

Issue Date: June 17, 2020

Monetary Effect: None

An analysis was conducted of the City's Long Term Care Ombudsman Program (LTCOP), a national, cost-effective federal volunteer program that established networks of ombudsmen, mostly volunteers, typically managed and trained by a smaller staff of paid, full-time ombudsmen, who investigate and resolve complaints made by and on behalf of residents and promote the development of resident and family councils. The analysis found that:

- In New York City there was only one ombudsman for every 8,650 nursing home residents, far below the recommendation by the Institute of Medicine (IOM, now known as the National Academy of Medicine) of one full-time ombudsman for every 2,000 long-term care residents.
- There were only 6 full-time paid ombudsmen assigned to visit the City's over 50,000 long-term care residents in 244 long-term care facilities.
- There was no assigned ombudsman, whether full-time or volunteer, for over 20,000 residents in 80 long-term care facilities in the City.
- The City has one-third of New York State's long-term care residents, yet the LTCOP managed by the Center for the Independence of the Disabled New York (CIDNY) receives less than one-seventh of the State's funding and no funding from the City.
- The last annual report detailing the work of the Office of the State Long Term Care Ombudsman was released in 2017, and the last State or City public hearings held on the program were also in 2017, limiting insight into the most recent data from the program.

To ensure that the local LTCOP can provide the oversight needed to protect the City's older adults and those with disabilities, the Comptroller's Office recommended that the State increase funding for the City's LTCOP so that funding for the City and the rest of New York State is proportional to respective caseloads; that the City contribute funds to its LTCOP to assist its long-term care residents; that total funding be increased so that there is at least one full-time staff ombudsman for every 2,000 long-term care residents; that every City long-term care facility has at least one ombudsman; that the Office of the State Long Term Care Ombudsman release detailed annual reports for 2018, 2019, and all years going forward; and that State legislative bodies hold annual hearings.

SECTION III

**RECOMMENDATION STATUS BY AUDIT
AND
RECOMMENDATION STATUS BY AGENCY**

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations Agreed with but Not Implemented Due to COVID-19	# of Recommendations Not Responsive
Department for the Aging (Vendor Performance Evaluations)	FK19-095A	5	5				
Department for the Aging (Monitoring of Social Adult Day Care Centers)	MD19-080A	12	12				
Bronx Borough President's Office (Controls over Its Inventory of Computer and Related Equipment)	MJ19-098A	18	12			6	
Queens Borough President's Office (Controls over Its Inventory of Computers and Related Equipment)	MJ18-123A	21	19		1	1	
City Clerk's Office (Cash Controls over Fees Collected by the Marriage Bureau of the Office of the City Clerk and Clerk of the Council)	FP19-102A	10	8				2
Department of City Planning (Purchasing Practices)	MG20-060A	5	5				
Department of Consumer Affairs and Worker Protection (Letter Report on Licensing and Oversight of Sightseeing Bus Operators and Guides)	FP19-101AL	4	3			1	
Department of Design and Construction (Access Controls over Its Computer Systems)	SI19-058A	17	3			1	13
Department of Education (Compliance of Strivright, Inc. with Its Related Services Agreement with the Department of Education)	FM18-112A	9	5		4		
Department of Education (Oversight of the Student Promotion Process)	MG18-094A	5	1		4		
Board of Elections (Special Report on the Election Day Operations)	FK19-113S	23	23				
Department of Environmental Protection (Handling of Fire Hydrant Inspections and Repairs)	ME19-107A	14	14				
Department of Environmental Protection (Maintenance of Rain Gardens)	SE18-086A	18	15		3		
Equal Employment Practices Commission (Compliance with Its Charter Mandate to Audit City Agencies)	FN19-096A	3			3		
Department of Finance (Collection of Real Property Transfer Tax and New Real Estate Taxes)	FM18-093A	7	3	2	2		
Health + Hospitals Corp. (Financial and Operating Practices of the Children of Bellevue, Inc.)	FP19-100A	5	5				
Department of Health and Mental Hygiene (Access Controls at the Division of Disease Control over Its Computer System)	SI19-060A	23	7		1	15	
Department of Homeless Services (Vendor Performance Evaluations)	FK19-094A	5	2	1	2		
New York City Housing Authority (Controls over Heat Maintenance)	MG18-101A	8	6				2
New York City Housing Authority (Preventive Maintenance and Repairs on the Roofs under Warranty)	SE18-059A	27	27				
Human Resources Administration (Vendor Performance Evaluations)	FK19-092A	5	2	1	2		
Human Resources Administration (Monitoring of the Homebase Program)	MD18-139A	19	11	4	4		
Department of Information Technology and Telecommunications (Final Letter Report on the Installation of LinkNYC Kiosks in New York City, LLC Phase Manhattan)	SZ20-098AL	2	2				

Recommendation Status By Audit

Agency	Audit Number	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations Agreed with but Not Implemented Due to COVID-19	# of Recommendations Not Responsive
Department of Health and Mental Hygiene (Compliance with Local Law 30 Regarding Access to City Services for Residents with Limited English Proficiency)	SZ20-061A	2	2				
Department of Environmental Protection (Compliance with Local Law 30 Regarding Access Regarding Access to City Services for Residents with Limited English Proficiency)	SZ20-062A	1	1				
Department of Veterans Services (Compliance with Local Law 30 Regarding Access to City Services for Residents with Limited English Proficiency)	SZ20-063A	1	1				
Department of Health and Mental Hygiene (Final Letter Report on the Compliance with Local Law 65 of 2015 Regarding Translation of the Business Owner's Bill of Rights as it Relates to Agency Inspections)	SZ20-090AL	2	2				
Department of Environmental Protection (Final Letter Report on Compliance with Local Law 65 of 2015 Regarding Translation of the Business Owner's Bill of Rights as it Relates to Agency Inspections)	SZ20-089AL	2	2				
Office of Payroll Administration (Letter Report on Controls over Purchasing Practices for Other Than Personal Services Expenditures)	MD20-058AL	1		1			
Brooklyn Public Library (Final Letter Report on Compliance with Fire and Safety Regulations and the Americans with Disabilities Act)	SR19-111AL	3	3				
Department of Records and Information Services (Controls over Other Than Personal Services Expenditures)	SR19-104A	4	4				
Department of Small Business Services (Financial and Operating Practices of the Garment District Alliance Business Improvement District)	FK18-088A	17	10	3			4
Department of Small Business Services (Financial and Operating Practices of the 47th Street Business Improvement District)	FK18-089A	27	23		3		1
New York City Transit (NYC Transit Authority's Oversight of Its Agreement with Bombardier Transit Corporation for the Design, Production, and Delivery of the R179 Subway Cars)	FP18-091A	20	16		4		
Department of Veterans' Services (Letter Report on the Compliance with Local Law 44 of 2019 Regarding Annual Report on the Department's Services and Performance)	SZ20-091AL	1	1				
Department of Veterans' Services (Final Letter Report on the Compliance with Local Law 215 of 2018 Regarding the Development of Veteran Resource Centers)	SZ20-092AL	2	1			1	
Department of Veterans' Services (Final Letter Report on the Compliance with Local Law 216 of 2018 Regarding the Development of a Veteran Resource Guide)	SZ20-093AL	1	1				
Department of Youth and Community Development (Oversight and Monitoring of Its Crisis Shelters)	MJ18-054A	7	7				
Parks and Recreation, Department of (Compliance of USTA National Tennis Center, Inc. with Its New York City Lease)	FN18-082A	11	8	1	2		
TOTAL		39	367	272	13	35	22

Recommendation Status By Agency

Agency	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations Agreed with but Not Implemented Due to COVID-19	# of Recommendations Not Responsive	% of Recommendations Implemented*
47th Street Business Improvement District	23	19		3		1	83%
Board of Elections	23	23					100%
Bombardier Transit Corporation	5	5					100%
Bronx Borough President's Office	18	12			6		67%
Brooklyn Public Library	3	3					100%
City Clerk's Office	10	8				2	80%
Department for the Aging	17	17					100%
Department of City Planning	5	5					100%
Department of Consumer Affairs and Worker Protection	4	3			1		75%
Department of Design and Construction	17	3			1	13	18%
Department of Education	10	2		8			20%
Department of Environmental Protection	35	32		3			91%
Department of Finance	7	3	2	2			43%
Department of Health and Mental Hygiene	27	11		1	15		41%
Department of Homeless Services	5	2	1	2			40%
Department of Information Technology and Telecommunications	2	2					100%
Department of Parks and Recreation	6	5		1			83%
Department of Records and Information Systems	4	4					100%
Department of Small Business Services	6	6					100%
Department of Veterans' Services	5	4			1		80%
Department of Youth and Community Development	7	7					100%
Equal Employment Practices Commission	3			3			0%
Garment District Alliance Business Improvement District	15	8	3			4	53%
Heath + Hospitals - Children of Bellevue	5	5					100%
Human Resources Administration	24	13	5	6			54%
National Tennis Center	5	3	1	1			60%

Recommendation Status By Agency

Agency	Total # of Recommendations	# of Recommendations Implemented/In Process	# of Partially Implemented Recommendations	# of Recommendations Disagreed with and/or Not Implemented*	# of Recommendations Agreed with but Not Implemented Due to COVID-19	# of Recommendations Not Responsive	% of Recommendations Implemented*
New York City Housing Authority	35	33				2	94%
New York City Transit	15	11		4			73%
Office of Payroll Administration	1		1				0%
Queens Borough President's Office	21	19		1	1		90%
Strivright, Inc.	4	4					100%
Total Agencies = 32	367	272	13	35	25	22	
Percentage of Recommendation Status	100%	74.1%	3.5%	9.5%	6.8%	6.0%	

SECTION IV

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